

5-6 EDWARD VII.

SESSIONAL PAPER No. 12

A. 1906

REPORT, RETURNS AND STATISTICS
OF THE
INLAND REVENUES

OF THE
DOMINION OF CANADA

FOR THE FISCAL YEAR ENDED JUNE 30

1905

PART I. EXCISE, &c.

PRINTED BY ORDER OF PARLIAMENT



OTTAWA

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EXCELLENT MAJESTY

1905

[No. 12—1905]

To His Excellency the Right Honourable Sir Albert Henry George, Earl Grey, Viscount Howick, Baron Grey of Howick, in the County of Northumberland, in the Peerage of the United Kingdom, and a Baronet ; Knight Grand Cross of the Most Distinguished Order of Saint Michael and Saint George, &c., &c., Governor General of Canada.

MAY IT PLEASE YOUR EXCELLENCY :

I have the honour to transmit to Your Excellency the RETURNS AND STATISTICS of Inland Revenues of the Dominion of Canada, for the Fiscal Year ended June 30, 1905, as prepared and laid before me by the Deputy Minister of Inland Revenue.

All of which is respectfully submitted.

L. P. BRODEUR,
Minister of Inland Revenue.

CONTENTS

	PAGES.
REPORT of the Deputy Minister of Inland Revenue, for the Fiscal Year ended June 30, 1905...	i to xxiii
FINANCIAL STATEMENTS, as detailed below.....	1 to 62
STATISTICS, HYDRAULIC RENTS, &c. (Appendix A), as detailed below.....	63 to 113
EXPENDITURES, &c. (Appendix B), as detailed below....	114 to 159
INDEX, Alphabetical.....	<i>Vide end.</i>

FINANCIAL.

No. of Statements.		Pages.
1	GENERAL REVENUE ACCOUNT—Showing amount of Revenue accrued and collected from all sources during the year ended June 30, 1905.....	3
2	GENERAL EXPENDITURE ACCOUNT—Showing the cost of collecting the above..	4-5
3	EXCISE COLLECTION DIVISIONS—In account with Revenue.....	6 to 9
4	" " Expenditure.....	10 to 13
5	HYDRAULIC RENTS, &c.—Summary Statement of Lessees account.	14
6	BRIDGES, FERRIES, &c.—Lessees, &c., of—In account with Revenue.....	15
7	PREVENTIVE SERVICE—Expenditure Account.....	16
8	FOOD INSPECTION " "	17
9	BILL STAMPS—Distributors of—In account with Inland Revenue Department	18
10	LAW STAMPS " " " "	19
11	SUNDRY MINOR REVENUES.....	20
12	" EXPENDITURES.....	21
13	COMPARATIVE STATEMENT of Excisable Articles taken for consumption, during the years ended June 30, 1903, 1904 and 1905, respectively	22-23
14	STATEMENT showing the amounts deposited monthly (by Inland Revenue Officers and others) to the credit of the Honourable the Receiver General on account of each of the above Revenues, respectively.....	24 to 27
15	COMPARATIVE MONTHLY STATEMENT of Excise Revenue accrued—Showing increase or decrease of Revenue yielded by each article, respectively, during each month of the Fiscal Year, as compared with the respective periods of the previous year.....	28-29
16	REFUNDS—Statement of—Showing names of parties to whom, and under what authority, duties were refunded.....	30 to 45
17	DEPARTMENTAL EXPENDITURE—Showing Expenditure on account of the Inside Service of the Department.....	46
18	WEIGHTS AND MEASURES, GAS, ELECTRIC LIGHT AND LAW STAMPS—Statement showing Revenue accrued.....	47
19 (a)	WEIGHTS AND MEASURES—Inspection Districts—In account with Revenue.....	45-49
19 (b)	" Old " " " " "	50
20 (a)	" Inspection Districts—In account with Expenditure.....	51-52
20 (b)	" Old " " " " "	53
21	GAS Inspection Districts—In account with Revenue....	54-55
22	" " " Expenditure.....	56-57
23	ELECTRIC LIGHT Inspection Districts—In account with Revenue.....	58
24	" " " Expenditnre.....	59
25	STATEMENT showing the transactions in connection with the manufacture of Methylated Spirits.....	60-61
26	STATEMENT showing the amount voted, and the Expenditure authorized, for each Service for 1904-1905.....	62

STATISTICS (APPENDIX A.)

EXCISE.

	Spirits.	Malt.	Malt Liquor.	Manufactured Tobacco.	Raw Leaf Tobacco.	Canada Twist Tobacco.	Cigars.	Petroleum.	Bonded Manu- factures.	Acetic Acid.	Methylated Spirits.
	Pge	Pge	Pge	Pge	Pge	Pge	Pge	Pge	Pge	Pge	Pge
RETURN OF MANUFACTURES—Showing the number of Licenses issued and Fees collected, the materials used, the quantity produced, the amount of duties collected, ex-manufactory, and the amount of duties accruing upon excisable articles warehoused.....	64	72	78	80	..	....	80	....	96	104	....
COMPARATIVE STATEMENT of the above, for the years ended June 30, 1904 and 1905, respectively.....	65	73	79	81	....	....	90	....	95	104	....
RETURN OF DISTILLERIES—Showing their transactions during the year ended June 30, 1905.....	66	....	....	....	....	....	....	....	....	....	....
RETURN OF WAREHOUSE TRANSACTIONS—Showing the quantity of excisable goods remaining in bonded warehouses of each Collection Division, respectively, from previous years; quantity placed in warehouse ex-factory during the fiscal year ended June 30, 1904, placed in warehouse from other Collection Divisions; also, quantity ex-warehoused for consumption, with duty accrued thereon; ex-warehoused to be rewarehoused in other Collection Divisions; ex-warehoused for exportation; also quantity used in bonded factories, and remaining in warehouse June 30, 1905.....	68	74	....	82	84	....	92	..	100	105	....
COMPARATIVE STATEMENT of the above, for the years ended June 30, 1904 and 1905 respectively.....	70	76	....	83	86	....	93	....	102	106	....
RETURN OF REVENUE collected from Canada Twist Tobacco.....	....	....	....	....	....	87	....	....	....	....	....
COMPARATIVE STATEMENT of the above, for the years ended June 30, 1904 and 1905 respectively.....	....	....	....	....	....	87	....	....	....	....	....
RETURN of Petroleum and Naphtha—Showing the quantity inspected during the year ended June 30, 1904.....	....	....	....	....	....	....	....	94	....	....	....
COMPARATIVE STATEMENT of Petroleum and Naphtha inspected during the years ended June 30, 1904 and 1905, respectively.....	....	....	....	....	....	....	....	95	....	....	....
METHYLATED SPIRITS—Statement showing the quantity of raw material on hand at beginning of year, raw material used, quantity produced and how disposed of.....	....	....	....	....	....	....	....	....	....	....	107

HYDRAULIC AND OTHER RENTS.

35	{	Amount due from each Lessee or Purchaser, July 1, 1904.....	} 108 to 113
		" accrued during the year ended June 30, 1905.....	
35 (a)		" paid by each Lessee or Purchaser, during the year ended June 30, 1905.....	
		" remaining due by each Lessee or Purchaser on June 30, 1905.....	

EXPENDITURES—(APPENDIX B.)

	Inside Service.	Excise.	Minor Expendi- tures.	Weights and Measures.	Gas.	Electric Light.	Adulteration of Food.
	Page.	Page.	Page.	Page.	Page.	Page.	Page.
SALARIES.							
Paid to each Officer employed in collecting Revenue...							
SUPERANNUATION.							
How much deducted from each Officer's salary							
INSURANCE FEES.							
How much deducted from each Officer's salary...,.....	136	114	134	139	144	148	134
RETIREMENT.							
How much deducted from each Officer's salary							
CONTINGENCIES.							
Authorized by the Department for office rent, fuel, travelling expenses, &c..							

	Pages.
Distribution of Seizures	131
List of persons employed during the year ended June 30, 1905.....	150
" " a portion of the year ended June 30, 1905.....	158

REPORT
OF THE
DEPUTY MINISTER OF INLAND REVENUE

To the HON. L. P. BRODEUR,
Minister of Inland Revenue.

SIR,—Herewith I have the honour to submit statements of the Inland Revenues collected by this department during the fiscal year ended June 30, 1905, with the usual information as to the cost of collection and statistics respecting the sources whence these revenues were derived.

The following summary comparison shows the accrued revenue for the years ended June 30, 1901, 1902, 1903, 1904 and 1905, respectively :—

	1901.	1902.	1903.	1904.	1905.
	\$	\$	\$	\$	\$
Excise.....	10,423,865	11,257,485	12,190,123	13,126,593	12,719,191
Public Works.....	4,805	4,749	4,901	4,687	4,863
Culling Timber....	8,271				
Weights and Measures, Gas and Law Stamps.....	81,987	88,198	109,535	110,416	114,309
Electric Light	15,568	21,062	23,895	23,457	27,810
Other Revenues.....	537	592	610	569	1,614
Methylated Spirits.....	73,675	66,785	72,269	68,326	68,121
Totals.....	10,608,708	11,438,871	12,401,333	13,334,048	12,935,908

The decrease from last fiscal year being \$398,140.

DETAILS of Excise Revenue accrued during the undermentioned years :—

	1	2	3	4	5
	1901.	1902.	1903.	1904.	1905.
	\$	\$	\$	\$	\$
Spirits.....	5,180,775	5,620,613	6,162,827	6,672,149	5,950,632
Malt Liquor.....	6,569	6,970	9,485	9,039	9,124
Malt.....	977,330	1,077,809	1,020,623	1,137,556	1,140,639
Tobacco	3,337,848	3,563,578	3,904,617	4,127,679	4,412,374
Cigars.....	837,434	897,360	998,495	1,070,823	1,103,743
Acetic Acid	8,910	8,862	6,128	2,701	7,694
Manufactures in bond.....	44,242	45,306	45,024	45,343	51,141
Seizures	1,292	1,567	2,830	4,413	2,352
Other receipts	29,465	35,419	40,094	56,889	41,492
Methylated spirits.....	73,675	66,785	72,269	68,326	68,121
Totals.....	10,497,540	11,324,269	12,262,392	13,194,918	12,787,312

The quantity of spirits produced during the year was 6,009,024 proof gallons, as compared with 5,678,153 proof gallons produced in the previous fiscal year. The raw material used in its production being as follows :—

	Lbs.
Malt	7,401,091
Indian corn	71,240,171
Rye.....	18,113,205
Wheat.....	252,853
Oats	667,187
Molasses	7,105,308

The transactions of the several distilleries will be found stated in detail in Appendix A (Statement No. 3), pages 66 and 67.

	Proof Galls.
There were on July 1, 1904, in process of manufacture	198,794
Manufactured during the year.	6,009,024
Returned to distilleries for re-distillation—Duty paid 476	
“ “ “ “ In bond. 848,209	
	848,685
Received into distilleries from other sources—Duty paid....	6,349
“ “ “ “ In bond.....	
Total	7,062,852

SESSIONAL PAPER No. 12

This was disposed of as follows :—

	Proof Gallons.
Placed in warehouse under crown lock..	6,774,392
Fusel-oil written off..	31,542
Deficiency arising from rectification..	200
Remaining in process of manufacture, June 30, 1905, by actual stock-taking..	256,718
Written off..	Nil.
Total..	7,062,852

SPIRITS :—

The following statement shows the warehousing transactions in spirits during the year ended June 30, 1905, and the four preceding years :—

	1	2	3	4	5	6	7	8	9
Fiscal Years.	In Warehouse at be- ginning of year.	Warehoused during the year. Ex-dis- tillery.	W a r e Otherwise housed.	Taken for consump- tion.	Exported.	Used in Bonded Factories.	Otherwise accounted for.	For Re-Distillation.	In Warehouse at end of year.
	Pf. Galls.	Pf. Galls.	Pf. Galls.	Pf. Galls.	Pf. Galls.	Pf. Galls.	Pf. Galls.	Pf. Galls.	Pf. Galls.
1900-1901....	11,460,127	3,067,919	155,295	2,707,919	148,154	352,705	212,516	408,477	10,853,570
1901-1902....	10,853,570	3,668,286	187,827	2,933,183	151,799	360,235	231,641	469,417	10,563,408
1902-1903... .	10,563,408	4,953,575	228,601	3,207,748	157,666	418,631	306,220	870,231	10,785,088
1903-1904....	10,785,088	6,323,439	225,329	3,481,287	180,291	405,663	193,851	748,823	12,323,941
Totals.....	43,662,193	18,013,219	797,052	12,330,137	637,910	1,537,234	944,228	2,496,948	44,526,007
Annual aver- age of four years ended June 30, 1904.	10,915,548	4,503,305	199,263	3,082,534	159,478	384,308	236,057	624,237	11,131,502
1904-1905....	12,323,941	6,774,392	160,925	3,112,843	211,525	363,471	209,046	848,209	14,514,164

It will be of interest to note the gradual development of a foreign demand for Canadian distillery products.

The quantities exported being as follows :—

	Proof Gallons.
1900-1901	148,154
1901-1902.. . . .	151,799
1902-1903.....	157,666
1903-1904.. . . .	180,291
1904-1905	211,525

The following statement exhibits the entire quantities upon which duties were collected during the several years recited therein. The total column will be found to accord with the figures shown in Financial Statement No. 13, page 23 :—

Fiscal Years.	CANADIAN SPIRITS.		Imported Spirits used in Bonded Fac- tories. Paid difference between Customs and Excise Duty.	Total quantities upon which duty was collected	Memorandum of Revenue accrued including License Fees.
	Paid duty Ex-distillery.	Paid duty Ex-warehouse.			
	Pf. Gallons.	Pf. Gallons.	Pf. Gallons.	Pf. Gallons.	£
1900-1901	914	2,707,919	155,117	2,863,950	5,180,775
1901-1902	2,488	2,933,183	187,759	3,123,430	5,620,613
1902-1903	1,019	2,979,268	228,480	3,208,767	6,162,827
1903-1904	6,458	3,481,287	225,326	3,713,071	6,672,149
Totals	10,879	12,101,657	796,682	12,909,218	23,636,364
Annual average of four years ended June 30, 1904.	2,720	3,025,414	199,171	3,227,305	5,909,091
1904-5	200	3,112,843	160,842	3,273,885	5,950,632

SESSIONAL PAPER No. 12

MALT :

The following statement shows the transactions in malt during the year 1904-1905 and the four preceding years :—

Fiscal Years.	1	2	3	4	5	6	7	8
	In Warehouse at beginning of year.	Manufactured during the year.	Increase by absorption.	Taken for con- sumption.	Exported.	Otherwise ac- counted for.	In Warehouse at end of year.	Memorandum of Revenue accrued, in- cluding Li- cense Fees.
	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.
1900-1	24,521,335	64,095,889 } *3,565,270 }	807,838	64,723,616	310,000	1,882,070	26,074,656	977,330
1901-2	26,074,656	72,870,605 } *3,600,214 }	835,511	71,440,519	369,230	1,314,308	30,256,929	1,077,809
1902-3	30,256,929	66,492,160 } *3,596,116 }	739,592	67,608,157	287,040	1,735,390	31,454,210	1,020,623
1903-4	31,454,210	68,503,928 } *4,158,218 }	623,592	75,430,347	376,936	2,253,306	26,679,359	1,137,556
Totals	112,307,130	271,962,592 } *14,919,818 }	3,006,533	279,202,639	1,343,206	7,185,074	114,465,154	4,213,318
Annual aver- age of four years ended June 30, 1904	28,076,782	67,990,648 } *3,729,955 }	751,633	69,800,660	335,801	1,796,269	28,616,288	1,053,329
1904-5	26,679,359	75,357,218 } 3,878,089 }	811,286	75,517,352	498,960	2,824,310	27,885,330	1,140,639

* Imported.

The following Statement shows the transactions during the Fiscal Years ended June 30, 1901, 1902, 1903, 1904 and 1905 respectively, in Tobacco, Snuff and Cigarettes.

Fiscal Year.	1	2	3	4	5	6	7	8	9	10
	In Warehouse at beginning of year.	Manufac-tured during the year.	Taken for con-sumption.	Exported.	Otherwise accounted for.	In Warehouse at end of year.	Raw Leaf taken for con-sumption.	Canadian Twist taken for con-sumption.	Total Tobacco taken for con-sumption.	Duty collected thereon, in-cluding License Fees.
	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	\$
900-1901.....	1,432,998	11,943,805	11,636,900	392,614	49,285	1,298,004	9,848,804	57,597	21,543,301	3,337,848
1901-1902.....	1,298,004	12,054,467	11,900,054	222,355	53,193	1,176,869	10,704,962	72,286	22,677,302	3,563,578
1902 1903.....	1,176,869	13,371,321	12,983,995	141,209	79,923	1,343,063	11,615,963	53,256	24,653,214	3,904,617
1903 1904.....	1,343,063	13,488,306	13,160,660	163,829	69,329	1,437,551	12,139,700	47,771	25,348,131	4,127,679
Totals.....	5,250,934	50,857,899	49,681,609	920,007	251,730	5,255,487	44,309,429	230,910	94,221,948	14,933,722
Average for four years ended June 30, 1904.....	1,312,734	12,714,475	12,420,402	230,002	62,933	1,313,872	11,077,357	57,727	23,555,487	3,733,431
1904 1905.....	1,437,551	14,388,104	14,164,325	181,220	68,536	1,411,574	12,387,376	32,867	26,584,568	4,412,374

CIGARS :

SESSIONAL PAPER No. 12

The following statement shows the transactions in Cigars during the fiscal year ended June 30, 1905, and the four preceding years :—

Fiscal Years.	1	2	3	4	5	6	7	8
	In Warehouse at begin- ing of Year.	Manufac- tured during the Year.	Assessment to bring pro- duction up to Standard.	Taken for Consumption.	Exported.	Otherwise accounted for.	In Warehouse at end of Year.	Memorandum of Revenue accrued includ- ing License Fees.
	No.	No.	No.	No.	No.	No.	No.	\$
1900 1901	16,925,160	141,430,451	7,660	141,096,849	158,450	59,500	17,048,435	837,434
1901 1902	17,048,455	156,686,795	4,096	151,740,516	128,845	7,150	21,822,815	897,360
1902 1903	21,822,81	171,996,232	81,875	168,290,422	190,920	662,450	24,760,130	998,495
1903 1904	24,760,130	183,048,907	15,745	180,485,202	278,450	123,900	26,937,230	1,070,823
Totals	80,556,540	653,162,388	112,376	641,653,029	756,665	853,000	90,568,610	3,804,112
Annual average of four years ended June 30, 1904	20,139,135	163,290,597	28,094	160,413,257	189,166	213,250	22,642,153	951,028
1904 5	26,937,230	188,044,370	37,887	186,110,777	162,250	26,775	28,719,635	1,103,743

The revenue derived from goods manufactured in bond during the past five years has been as follows :—

1900-1901	\$ 44,242
1901-1902	45,306
1902-1903	45,024
1903-1904	45,343
1904-1905	51,141

ACETIC ACID :

The revenue derived from acetic acid during the last five years has been as follows :—

1900-1901	\$ 8,910
1901-1902	8,862
1902-1903	6,128
1903-1904	2,701
1904-1905	7,694

INSPECTION OF PETROLEUM :

The quantity of Canadian Petroleum and Naphtha inspected during the year was as follows :—

	Gallons.
Petroleum.....	15,237,521
Naphtha.....	2,282,514
Total.....	17,520,035

PUBLIC WORKS :

The revenue accrued from this source was as follows :

	1903-1904.	1904-1905.
Hydraulic and other rents.....	\$ 3,647 00	\$ 3,647 00
Minor public works.....	1,040 50	1,215 75

WEIGHTS AND MEASURES, GAS ANE ELECTRIC LIGHT :

The usual special reports in relation to these services have been prepared, containing full statistical information.

The aggregate revenue accrued from these services was \$127,504.94.

The cost of the three services being \$125,649.89.

PREVENTION OF ADULTERATION OF FOOD AND AGRICULTURAL FERTILIZERS :

The usual supplementary report in relation to this service will be submitted, containing details of the work done and the report of the analysts.

SESSIONAL PAPER No. 12

METHYLATED SPIRITS :

The quantity of methylated spirits manufactured during the year, was 85,781 proof gallons ; 87,326 gallons were sold. A statement of details appears on pages 60, 61 and 107.

Appendix **A** shows the consumption of, and revenue derived annually from, spirits, tobacco and other goods subject to Excise, and of similar goods subject to duties of Customs, per head of the population of the Dominion.

Appendix **B** contains, as usual, the details concerning illicit stills seized during the year

Appendix **C** shows the amount of Excise Revenue collected at each out-office and under various headings, separately.

I have the honour to be, sir,

Your obedient servant,

W J. GERALD,

Deputy Minister.

INLAND REVENUE DEPARTMENT,

Ottawa, August 31, 1905.

APPENDIX A

TABLE showing the Annual Consumption per head of the undermentioned articles paying Excise and Customs Duties, and the Revenue per head derived annually.

YEARS.	DOMINION OF CANADA.									
	Quantity.					Duty.				
	Spirits.	Beer.	Wine.	Tobacco.	Petroleum.	Spirits.	Beer.	Wine.	Tobacco.	Petroleum.
	Galls.	Galls.	Galls.	Lbs.	Galls.	£	£	£	£	£
1869.....	1·124	2·290	·115	1·755	·575	·761	·092	·037	·193	·041
1870.....	1·434	2·163	·195	2·190	1·103	·962	·085	·049	·259	·061
1871.....	1·578	2·490	·259	2·052	1·591	1·059	·095	·056	·336	·077
1872.....	1·723	2·774	·257	2·481	1·302	1·160	·103	·070	·422	·076
1873.....	1·682	3·188	·238	1·999	1·387	1·135	·120	·066	·350	·084
1874.....	1·994	3·012	·288	2·566	1·618	1·363	·119	·086	·442	·103
1875.....	1·394	3·091	·149	1·995	1·589	1·127	·114	·069	·428	·098
1876.....	1·204	2·454	·177	2·316	1·360	1·182	·098	·075	·513	·105
1877.....	·975	2·322	·096	2·051	1·103	·949	·109	·057	·446	·084
1878.....	·960	2·169	·096	1·976	.....	·927	·147	·052	·439	.....
1879.....	1·131	2·209	·104	1·954	.....	1·005	·125	·057	·449	.....
1880.....	·715	2·248	·077	1·936	.....	·772	·081	·055	·428	.....
1881.....	·922	2·293	·099	2·035	.....	·990	·081	·073	·443	.....
1882.....	1·009	2·747	·120	2·150	.....	1·084	·098	·092	·485	.....
1883.....	1·090	2·882	·135	2·280	.....	1·186	·103	·097	·473	.....
1884.....	·998	2·924	·117	2·476	.....	1·074	·104	·082	·365	.....
1885.....	1·126	2·639	·109	2·623	.....	1·198	·111	·074	·393	.....
1886.....	·711	2·839	·110	2·052	.....	1·007	·091	·074	·502	.....
1887.....	·746	3·084	·095	2·062	.....	1·045	·100	·066	·514	.....
1888.....	·645	3·247	·094	2·093	.....	·944	·110	·066	·509	.....
1889.....	·776	3·263	·097	1·153	.....	1·107	·114	·068	·529	.....
1890.....	·883	3·360	·104	2·143	.....	1·257	·121	·072	·539	.....
1891.....	·745	3·790	·111	2·292	.....	1·094	·137	·080	·590	.....
1892.....	·701	3·516	·101	2·291	.....	1·156	·211	·075	·680	.....
1893.....	·740	3·485	·094	2·314	.....	1·235	·218	·070	·691	.....
1894.....	·742	3·722	·089	2·264	.....	1·235	·205	·060	·683	.....
1895.....	·666	3·471	·090	2·163	.....	1·124	·161	·056	·645	.....
1896.....	·623	3·528	·070	2·120	.....	1·159	·164	·047	·639	.....
1897.....	·723	3·469	·084	2·243	.....	1·341	·213	·041	·671	.....
1898.....	·586	3·808	·082	2·358	.....	1·306	·126	·041	·615	.....
1899.....	·661	3·995	·086	2·174	.....	1·367	·174	·045	·841	.....
1900.....	·701	4·364	·085	2·300	.....	1·455	·185	·044	·853	.....
1901.....	·765	4·737	·100	2·404	.....	1·593	·198	·048	·875	.....
1902.....	·796	5·102	·090	2·404	.....	1·653	·214	·048	·915	.....
1903.....	·870	4·712	·096	2·548	.....	1·812	·205	·051	·992	.....
1904.....	·952	4·918	·096	2·765	.....	1·985	·225	·051	1·042	.....
1905.....	1·031	4·972	·090	2·686	.....	1·842	·207	·040	1·005	.....
Average.....	·975	3·277	·121	2·207	.....	1·207	·140	·062	·573	.....

W. J. GERALD,
Deputy Minister.

APPENDIX 23

STATEMENT of Seizures of Illicit Manufactures for Fiscal Year ended June 30, 1905.

Divisions.	No.	Dates.	Names.	Residence.	Schedule Value.	Remarks.
Ottawa.	212	June 28, 1905	Xavier Desjardins	Campbell Bay, Que.	\$ 20 00	Party absconded.
Toronto.	406	Feb. 23, 1905	Fred. Patterson.	Brock Township, Ont.	8 00	Fine \$100, imposed and paid.
Montreal.	1,085	Aug. 29, 1904	P. Durand.	Montreal, Que.	12 00	Fine \$100 " "
"	1,086	Sept. 7, 1904	Léon Lapointe	"	5 00	Fine \$100 " "
"	1,087	Nov. 30, 1904	J. B. Goyer & C. Rochon.	"	67 00	Fine \$100 each, imposed and collected.
"	1,088	Jan. 18, 1905	Julien Grady.	Ste. Martine, Que.	1 00	Fine \$100, imposed and paid.
"	1,092	May 13, 1905	J. T. Derome.	Montreal, Que.	73 34	Fine \$100 " "
"	1,093	June 30, 1905	Joseph Vallée.	Longueuil.	38 00	Fine \$100 " "
Sherbrooke	212	Dec. 31, 1904	Unknown.	North Stoke.	11 50	Fine \$100, which he could not pay, and was consequently put in jail.
Pictou.	109	Aug. 13, 1904	Alexander Ingram	North Sydney.	50 00	Fine \$100, imposed and paid.
"	110	April 27, 1905	Thos. Dyer.	Sydney.	60 00	Fine \$100 " "
"	111	April 27, 1905	Wm. Rankin.	"	5 00	In hands of Department of Justice, for prosecution.

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 31, 1905.

SESSIONAL PAPER No. 12

Owen Sound	Collingwood	60 00	1,218 42		11,012 00		1 00	25 00	15,316 42
	Kincardine						150 11	10 00	400 14
	Midland	40 00	411 39		3,856 50			10 00	4,317 89
	Walderton	100 00		1,218 69			1 00	35 00	4,354 09
Perth	Arnprior	20 00	5,384 23					25 00	5,429 23
	Pictonville	40 00	1,398 53					10 00	5,537 03
	Carleton Place	20 00	706 16					25 00	751 16
	North Bay	90 00	8,459 68	1,505 90	3,907 75	12 00		10 00	13,985 42
	Pembroke	90 00	7,613 28		8,108 63	978 72		25 00	17,188 16
	Readeville	40 00	8,730 36					35 00	8,805 36
	Sturgeon Falls	20 00	15,667 09			9 00		10 00	15,706 09
Peterborough	Stouffville	40 00	13,502 49					10 00	13,652 49
	Colborne	20 00	6,819 42					15 00	6,884 42
Port Arthur	Port Hope	270 00	2,792 94	6,841 08				25 00	9,929 02
Prescott	Walden	20 00	2,622 55						2,642 55
	Brookville	190 00	5,070 39	6,183 11	713 20	2,091 00	18 00	25 00	14,295 70
	Granby	40 00	3,118 10					10 00	3,168 10
St. Catharines	Berensville							10 00	10 00
	Dunnville	95 00	1,768 42		190 80	519 05	1 55	10 00	2,584 82
	Port Erie						50 00		50 00
	Grimsby							5 00	5 00
	Humberstone	75 00			83 74	289 80			448 54
	Marathon							10 00	10 00
	Niagara Falls							10 00	40 00
	Niagara Falls	75 00			328 40	1,141 80	30 00	25 00	1,570 20
	Port Colborne	100 00		4,496 25					4,596 25
	Port Colborne							10 00	10 00
	Port Colborne							10 00	10 00
	Queenston							10 00	10 00
	Thornhill							10 00	10 00
Stratford	Welland	75 00			97 40	477 90		10 00	660 30
	Chatham	70 00	445 20						1,530 20
	Eastford	125 00		999 00	1,243 90	4,127 10	25 00		9,935 00
	Port Colborne	220 00		4,134 00			5 00		27,276 18
Toronto	Port Colborne	200 00		26,992 68			63 50		4,441 04
	Port Colborne	100 00		4,241 04					3,484 93
	Port Colborne	75 00		3,384 93					4,158 25
	Port Colborne	100 00			322 00	761 25			883 54
	Port Colborne	165 00	11,790 64	783 54					23,664 68
Windsor	Chatham	165 00	30,071 14	7,471 14	2,816 15	816 75		25 00	34,090 94
	Chatham	65 00		246 00	1,242 30	2,311 50		10 00	1,403 37
	Chatham	260 00			178 92	819 45		10 00	3,978 31
	Chatham	500 00			1,144 36	2,566 95			13,695 98
	Chatham	115 00	5,539 72				7,659 26		6,245 09
Montreal	St. John's	60 00	33,335 05		615 88	5,514 21			33,395 05
	Valleyfield	40 00	34,769 86			24 00			34,833 86
Quebec	Quebec	40 00	1,836 30		826 87				2,703 17
	Quebec	60 00	7,103 78					25 00	7,188 78
	Quebec	20 00			12 50				62 50
Shedrooke	Shedrooke	20 00	6,276 20						6,296 20
	Shedrooke	327 00			159,248 07	24,019 02			183,594 59

INLAND REVENUES

5-6 EDWARD VII., A. 1906

APPENDIX C—Concluded.

STATEMENT showing the Amount of Excise and other Revenues collected at each of the undermentioned Out-Offices, during the Fiscal Year ended June 30, 1905—*Concluded.*

Divisions.	Out-Offices.	Licenses.	Spirits.	Malt Liquor.	Malt.	Tobacco.	Cigars.	Manufac- tures in Bond.	Other Receipts.	Electric Light Inspection Fees.	Totals.
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
St. Hyacinthe	Sorel.....	100 00	40,716 55								40,816 55
	St. John's, Que..	90 00	28,446 72					5,117 35	555 15		34,209 22
	Victoriaville.....	40 00	22,113 10							35 00	22,188 10
Three Rivers	Louiseville.....	20 00	13,504 21								13,524 21
St. John.....	Chatham.....	20 00				10,257 75					10,277 75
	Fredericton	20 00				16,917 25					16,937 25
	Moncton	40 00				14,839 50			2 00		14,965 50
	Newcastle.....	20 00				3,315 50				25 00	3,360 50
	Sackville	20 00				2,468 50				25 00	2,498 50
	Sussex.....	20 00				2,327 00			1 00	10 00	2,358 00
	St. Stephen.....	20 00				4,142 50			6 00	25 00	4,193 50
	Woodstock.....	40 00	726 74			2,239 00				15 00	3,020 74
Halifax	Amherst.....	20 00	2,130 48			1,500 00				25 00	3,675 48
	Truro	20 00				11,327 25				25 00	11,372 25
	Yarmouth.....	135 00				6,864 40	1,063 50			5 00	8,067 90
Pictou	Antigonish.....	40 00				2,268 00				10 00	2,318 00
	New Glasgow	20 00				10,061 25				25 00	10,106 25
	North Sydney	20 00				3,002 75					3,022 75
	Sydney	40 00	10,412 22							50 00	10,502 22
Calgary	Edmonton	380 00	18,296 90		6,395 02	8,881 45	1,433 10		9 00	25 00	35,420 47
	Fort Saskatchewan		2,008 00								2,008 00
	Lethbridge.....	160 00	3,525 43		2,862 00	4,185 50				10 00	10,742 93
	Macleod.....	20 00	1,709 94			212 00				10 00	1,951 94
	Maple Creek	20 00	722 86								742 86
	Medicine Hat.....	20 00	566 25								598 25
	Pincher Creek...	20 00	740 30						12 00		760 30
	Wetaskiwin	40 00	6,054 89			403 25					6,508 14
Winnipeg	Brandon.....	330 00	49,791 46		5,322 99	4,714 80	4,284 90		21 00	10 00	61,490 15
	Fort Francis.....	20 00	8,428 47							25 00	8,448 47
	Gratna	20 00	7,166 59								7,186 59
	Morden.....	20 00	4,982 84							10 00	5,012 84
	Portage la Prairie.	115 00	27,112 66							25 00	31,520 79
	Prince Albert.....	70 00	2,225 87		1,950 00					10 00	4,255 87
	Rainy River.....	20 00	6,672 68			3,325 13					6,692 68

SESSIONAL PAPER No. 12

Rat Portage.....	65 00	19,023 42		3,673 25			25 00	22,786 67
Regina	20 00	5,482 98					25 00	5,527 98
Selkirk	20 00	2,818 00					10 00	2,848 00
Virden.. ..	20 00	5,756 17						5,776 17
Armstrong.....	50 00							50 00
Atlin.....	50 00			330 00				380 00
Cranbrook.....	160 00	10,570 78		1,977 20				13,770 86
Fernie.....	195 00	16,702 44		7,152 08	1,032 88			24,500 52
Golden.....	20 00	2,563 16			451 00			2,583 16
Grand Forks...	120 00	6,925 19		1,355 55				8,400 74
Greenwood.....	120 00	10,759 39		1,701 55				12,580 94
Hedley	50 00							50 00
Kamloops. . .	125 00			779 16	1,116 30	3,230 25		5,250 71
Kelowna.....	85 00					45 45		130 45
Moyie City....	50 00							50 00
Nelson.....	195 00	27,288 30		3,320 85	669 60	2,172 00		33,645 75
New Westminster...	200 00			2,818 88	1,474 30	2,736 00		7,229 18
Phonix.....	50 00			746 40				796 40
Revelstoke.. .	265 00	7,753 17		1,067 72	683 25	786 00		10,555 14
Roseland.....	195 00	8,272 73		2,726 27	286 90	747 60		12,228 50
Sandon.....	50 00			923 33				973 33
Trail.....	50 00			1,076 44				1,126 44
Vernon.....	85 00	1,494 42			100 88	151 50		1,831 80
Ymir.....	50 00							50 00
Ladysmith	95 00	34 20			164 30	186 90		480 40
Nanaimo	320 00	4,467 87		9,136 07	644 28	1,974 45	25 00	16,773 27
Grand Totals.....	12,018 00	1,143,011 85	192 60	224,013 27	359,107 12	104,557 23	1,410 00	1,869,801 40

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 31, 1905.

FINANCIAL RETURNS, 1904-1905

Dr.

No. 1.—GENERAL REVENUES ACCOUNT, 1904-1905,

Cr.

12—1

Memo. of Refunds deducted below.	Amounts deposited to the credit of the Receiver General.		Balances, due June 30, 1905.		Totals.		SERVICES.		Revenues of previous years not collected July 1, 1904.		Revenues accrued, 1904-1905.		Totals.	
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
198,082 84	12,719,389	16	13,473	72	12,732,862	88	Excise and Seizures, per Statement No. 3.	.....	13,671	39	12,719,191	49	12,732,862	88
.....	3,585	00	27,901	17	31,486	17	Hydraulic and other rents, per Statement No. 5.	.....	27,839	17	3,647	00	31,486	17
.....	1,355	75	12,462	16	13,817	91	Minor Public Works, per Statement No. 6.	.....	12,602	16	1,215	75	13,817	91
44 04	65,088	33	241	78	65,330	11	Weights and Measures, per Statements Nos. 19(A) and 19(B)	.....	188	04	65,142	07	65,330	11
.....	34,552	87	.....	.....	34,552	87	Gas Inspection, per Statement No. 21.	.....	.....	.....	34,552	87	34,552	87
9 00	28,008	50	.....	.....	28,008	50	Electric Light Inspection, per Statement No. 23.	.....	198	50	27,810	00	28,008	50
.....	14,614	15	.....	.....	14,614	15	Law Stamps, per Statements Nos. 10 and 18.	.....	.....	.....	14,614	15	14,614	15
.....	.....	.....	.....	45 04	45	04	Bill Stamps, per Statement No. 9.	.....	45	04	.....	.....	45	04
.....	1,614	73	.....	.....	1,614	73	Sundry Minor Revenues, per Statement No. 11.	.....	.....	.....	1,614	73	1,614	73
.....	68,120	72	.....	.....	68,120	72	Methylated Spirits, per Statement No. 25.	.....	.....	.....	68,120	72	68,120	72
198,135 88	12,936,329	21	.....	.....	12,990,453	08	..... Less—Refunds, as per Statement No. 16.	.....	.....	.....	12,935,908	78	12,990,453	08
.....	198,135	88	.....	.....	198,135	88	.....	.....	.....	.....	198,135	88	198,135	88
.....	12,738,193	33	54,123	87	12,792,317	20	..... Totals.	.....	54,544	30	12,737,772	90	12,792,317	20

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 31, 1905.

DR.

No. 2.—GENERAL EXPENDITURES

Balances due to Col- lectors, &c., July 1, 1904.	EXPENDITURES AUTHORIZED BY THE DEPARTMENT.			Balances due by Col- lectors, &c., June 30, 1905.	Totals.	SERVICES.
	Salaries.	Con- tingencies.	Seizures.			
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	
49 08	361,152 99	110,152 83	304 16	343 98	472,003 04	Excise and Seizures, per Statement No. 4.....
.....	.....	.....	3,131 62	.....	3,131 62	Excise Seizures distributed, per State- ment No. 4, Appendix B.....
.....	2,741 46	8,262 21	.....	.....	11,003 67	Preventive Service, per Statement No. 7.....
.....	9,032 33	12,327 10	.....	.....	21,359 43	Adulteration of Food, per Statement No. 8 and Appendix B.....
.....	.....	85 25	.....	.....	85 25	Sundry Minor Expenditures, per Statement No. 12.....
.....	50,255 82	6,803 12	.....	16 66	57,075 60	Departmental Expenditures, per Statement No 17.....
.....	58,056 23	32,818 35	1 29	193 26	91,069 13	Weights and Measures, per State- ments Nos. 20 (A) and 20 (B).....
.....	19,691 82	6,352 97	.....	212 88	26,257 67	Gas Inspection, per Statement No. 22.....
.....	4,049 91	4,679 32	.....	.....	8,729 23	Electric Light Inspection, per State- ment No. 24.
.....	4,449 92	50,979 66	.....	.....	55,429 58	Methylated Spirits, per Statement No. 25.. . . .
49 08	509,430 48	232,460 81	3,437 07	766 78	746,144 22	.....Totals.....

INLAND REVENUE DEPARTMENT,
OTTAWA, August 31, 1905.

SESSIONAL PAPER No. 12

ACCOUNT, 1904-1905.

CR.

Balances due by Col- lectors, &c., July 1, 1904.	Amounts disbursed by the Receiver- General on re- quisition of the Department.	DEDUCTIONS FROM SALARIES FOR				Balances due to Col- lectors, &c., June 30, 1905.	Totals.
		Super- annuation.	In- surance.	Retirement.	Guarantee.		
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
343 98	459,276 68	4,989 77	158 16	5,920 24	1,265 13	49 08	472,003 04
...	3,131 62	.....	.....	.....	.....	.....	3,131 62
.....	10,997 91	.....	.....	.....	5 76	.....	11,003 67
.....	21,244 47	114 96	.....	.....	.....	.....	21,359 43
.....	85 25	.....	.....	.....	.....	.....	85 25
16 66	55,848 45	602 50	116 40	491 59	.....	.....	57,075 60
193 26	90,352 96	326 55	38 28	.....	158 08	.....	91,069 13
212 88	25,764 49	161 04	.....	5 00	114 26	.....	26,257 67
.....	8,727 43	.....	.....	.....	1 80	.....	8,729 23
.....	55,329 54	.....	.....	100 04	.....	.....	55,429 58
766 78	730,758 80	6,194 82	312 84	6,516 87	1,545 03	49 08	746,144 22

W. J. GERALD,
Deputy Minister.

EXCISE,

No. 3.—COLLECTION DIVISIONS

(For Details, see

Balances due July 1, 1904.	AMOUNT ACCRUED DURING THE YEAR INCLUDING LICENSE FEES.							
	Spirits.	Malt Liquor.	Malt.	Tobacco.	Cigars.	Acetic Acid.	Bonded Manu- factures.	Seizures.
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
.....	109,501 78	50 00	5,356 46	3,942 70	2,631 00	.....	.....	5 00
112 61	35,536 58	150 00	10,588 37	8,998 18	26,629 50	.....	1,471 60	.....
.....	7,664 01	.....	.....	3 00	.....	.....	.....	.....
.....	505,338 11	400 00	85,603 36	16,316 00	25,910 83	.....	.....	100 00
.....	248,943 99	100 00	56,024 75	438,052 57	85,777 56	.....	5,432 42	.....
.....	69,343 53	100 00	23,685 16	17,426 97	18,511 11	.....	2,454 47	.....
.....	70,334 21	300 00	72,953 60	93,595 53	192,815 70	.....	.....	75 00
.....	296,319 14	150 00	11,265 81	35,751 50	1,915 20	.....	161 86	45 00
.....	17,410 26	300 00	22,071 71	35,331 73	3,213 90	.....	.....	.....
.....	85,806 66	50 00	1,605 99	16,472 41	1,074 72	.....	.....	.....
.....	52,001 44	150 00	20,113 19	233 40	817 50	.....	.....	.....
.....	33,185 45	50 00	1,754 29	4,439 50	1,127 10	.....	.....	.....
.....	74,013 57	100 00	20,598 72	723 20	2,166 00	.....	300 00	.....
.....	13,264 25	100 00	19,086 43	2,295 44	8,999 70	.....	.....	.....
.....	32,336 54	200 00	33,698 60	9,041 62	12,156 30	.....	.....	.....
.....	322,424 52	700 00	237,272 00	213,969 91	114,216 47	6,260 01	17,333 28	350 00
.....	384,554 56	150 00	46,943 00	16,746 04	9,635 38	.....	700 00	.....
522 89	.....	.....	.....	.....	.....	.....	.....	.....
635 50	2,357,978 60	3,050 00	668,621 44	913,339 70	507,597 97	6,260 01	27,853 63	575 00
.....	51,262 11	50 00	.....	3,741 74	9,488 96	.....	.....	.....
1,200 91	1,581,727 99	500 00	152,232 44	2,447,388 65	365,592 43	1,433 60	11,435 34	868 49
31 50	449,778 20	200 00	58,181 49	146,781 99	47,764 59	.....	749 61	179 00
.....	164,135 99	50 00	19,560 09	170,756 73	52,194 88	.....	300 00	100 00
.....	128,480 99	.....	3,091 16	4,484 48	14,292 70	.....	5,988 22	25 00
.....	70,552 08	.....	.....	827 65	3,704 51	.....	.....	.....
3,295 57	.....	.....	.....	.....	.....	.....	.....	.....
4,527 98	2,445,937 36	800 00	233,065 09	2,773,981 24	493,038 07	1,433 60	18,473 17	1,172 49
.....	143,123 33	100 00	22,514 01	107,591 42	14,898 97	.....	1,685 57	150 00
1,442 62	.....	.....	.....	.....	.....	.....	.....	.....
1,442 62	143,123 33	100 00	22,514 01	107,591 42	14,898 97	.....	1,685 57	150 00
.....	60,319 22	150 00	44,251 08	76,715 30	3,793 38	.....	.....	.....
.....	10,412 22	.....	.....	23,596 19	.....	.....	.....	201 75
5,860 50	.....	.....	.....	.....	.....	.....	.....	.....
5,860 50	70,731 44	150 00	44,251 08	100,311 49	3,793 38	.....	.....	201 75
.....	.....	.....	.....	59,042 53	.....	.....	.....	.....
.....	562,979 62	450 00	68,194 41	318,519 10	46,383 90	.....	2,583 62	233 00
.....	74,651 19	200 00	32,006 97	27,954 20	3,279 90	.....	.....	.....
.....	637,630 81	650 00	100,201 38	346,473 30	49,663 80	.....	2,583 62	233 00

SESSIONAL PAPER No. 12

1904-5.

in Account with Revenues.

Appendix A.)

Other Receipts.	Total Duties Accrued.	Total Debits.	DIVISIONS.	Deposited to the credit of the Receiver General.	Balances due June 30, 1905.	Total Credits.
\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.
858 95	122,345 89	122,345 89	.. Belleville	122,345 89		122,345 89
640 60	84,014 23	84,126 84	.. Brantford	84,014 23	112 61	84,126 84
85 00	7,752 01	7,752 01	.. Cornwall.. ..	7,752 01		7,752 01
5,628 80	639,297 10	639,297 10	.. Guelph.... ..	639,297 10		639,297 10
2,884 60	837,215 89	837,215 89	.. Hamilton.....	837,215 89		837,215 89
435 00	131,956 24	131,956 24	.. Kingston... ..	131,956 24		131,956 24
183 00	430,257 04	430,257 04	.. London	430,257 04		430,257 04
488 50	346,097 01	346,097 01	.. Ottawa.	346,097 01		346,097 01
160 00	78,487 60	78,487 60	.. Owen Sound.. .	78,487 60		78,487 60
628 44	105,638 22	105,638 22	.. Perth.	105,638 22		105,638 22
100 00	73,415 53	73,415 53	.. Peterborough ..	73,415 53		73,415 53
120 00	40,676 34	40,676 34	.. Port Arthur.....	40,676 34		40,676 34
383 76	98,285 25	98,285 25	.. Prescott.....	98,285 25		98,285 25
81 55	43,827 37	43,827 37	.. St. Catharines ..	43,827 37		43,827 37
100 00	87,533 06	87,533 06	.. Stratford.....	87,533 06		87,533 06
6,836 37	919,362 56	919,362 56	.. Toronto .. .	919,362 56		919,362 56
6,254 14	464,983 12	464,983 12	.. Windsor.... .	464,983 12		464,983 12
		522 89	.. Suspense Account.....		522 89	522 89
25,868 11	4,511,144 46	4,511,779 96	.....Ontario.	4,511,144 46	635 50	4,511,779 96
7,310 26	71,853 07	71,853 07	.. Joliette.... ..	71,853 07		71,853 07
3,046 36	4,564,225 30	4,565,426 21	.. Montreal .. .	4,564,435 72	990 49	4,565,426 21
433 75	704,068 63	704,100 13	.. Quebec.....	704,060 68	39 45	704,100 13
180 00	407,277 60	407,277 60	.. Sherbrooke....	407,277 60		407,277 60
1,085 15	157,447 70	157,447 70	.. St. Hyacinthe....	157,447 70		157,447 70
100 00	75,184 24	75,184 24	.. Three Rivers.....	75,184 24		75,184 24
		3,295 57	.. Suspense Account.....		3,295 57	3,295 57
12,155 52	5,980,056 54	5,984,584 52	.....Quebec.	5,980,259 01	4,325 51	5,984,584 52
802 05	290,865 35	290,865 35	.. St. John.....	290,865 35		290,865 35
		1,442 62	.. Suspense Account.....		1,442 62	1,442 62
802 05	290,865 35	292,307 97	.....New Brunswick.	290,865 35	1,442 62	292,307 97
320 00	185,548 98	185,548 98	.. Halifax	185,548 98		185,548 98
120 00	34,330 16	34,330 16	.. Pictou.....	34,330 16		34,330 16
		5,860 50	.. Suspense Account.....		5,860 50	5,860 50
440 00	219,879 14	225,739 64	.....Nova Scotia.....	219,879 14	5,860 50	225,739 64
	59,042 53	59,042 53	.. Charlottetown, P.E.I.	59,042 53		59,042 53
915 90	1,000,259 55	1,000,259 55	.. Winnipeg.....	1,000,259 55		1,000,259 55
410 00	138,502 26	138,502 26	.. Calgary.....	138,502 26		138,502 26
1,325 90	1,138,761 81	1,138,761 81	.....Manitoba and N.W.T.	1,138,761 81		1,138,761 81

5-6 EDWARD VII., A. 1906

EXCISE,

No. 3.—COLLECTION DIVISIONS

(For Details, see

Balances due July 1, 1904.	AMOUNT ACCRUED DURING THE YEAR INCLUDING LICENSE FEES.							
	Spirits.	Malt Liquor.	Malt.	Tobacco.	Cigars.	Acetic Acid.	Bonded Manu- factures.	Seizures.
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1,202 09	175,818 26	3,661 10	44,889 84	75,243 03	24,664 15	.....	545 54	.....
2 70	106,056 90	613 20	23,716 39	34,151 21	10,086 30	.....	.....	.....
1,204 79	281,875 16	4,274 30	68,606 23	109,394 24	34,750 45	.....	545 54	.....
.....	13,355 14	100 00	3,379 47	2,240 13	.....	.....	.....	20 00
13,671 39	5,950,631 84	9,124 30	1,140,638 70	4,412,374 05	1,103,742 64	7,693 61	51,141 53	2,352 24
.....	56,037 86	.....	61,202 78	80,493 20	9 00	.....	.....	.....
.....	5,894,593 98	9,124 30	1,079,435 92	4,331,880 85	1,103,733 64	7,693 61	51,141 53	2,352 24

INLAND REVENUE DEPARTMENT,
OTTAWA, August 31, 1905.

SESSIONAL PAPER No. 12

1904-5—*Concluded.*

in Account with Revenues.

Appendix A.)

Other Receipts.	Total Duties Accrued.	Total Debits.	DIVISIONS.	Deposited to the credit of the Receiver General.	Balances due June 30, 1905.	Total Credits.
\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.
561 00	325,382 92	326,585 01	.. Vancouver	325,382 92	1,202 09	326,585 01
220 00	174,844 00	174,846 70	.. Victoria	174,839 20	7 50	174,846 70
781 00	500,226 92	501,431 71	.. British Columbia.....	500,222 12	1,209 59	501,431 71
120 00	19,214 74	19,214 74	.. Yukon.....	19,214 74		19,214 74
41,492 58	12,719,191 49	12,732,862 88	.....Totals	12,719,389 16	13,473 72	12,732,862 88
340 00	198,082 84		..Less refunds as per state- ment No. 16			
41,152 58	12,521,108 65		..Net Revenue.....			

W. J. GERALD,
Deputy Minister.

EXCISE,

DR.

No. 4.—COLLECTION DIVISIONS

Balances due by Collectors, July 1, 1904.	Amounts received from Depart- ment to meet Expendi- tures.	DEDUCTIONS FROM SALARIES FOR				Balances due to Collectors, June 30, 1905.	Totals.	DIVISIONS.
		Super- annua- tion.	Insur- ance.	Retire- ment.	Gua- rantee.			
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	
12 93	9,939 66	186 92		51 18	28 08		10,249 82	..Belleville.....
	3,583 18	98 37		64 96	16 92		6,763 43	..Brantford.....
	1,125 68	21 18			3 60		1,150 46	..Cornwall.....
	18,636 10	358 62		58 83	50 80		18,504 35	..Guelph.....
	21,781 93	312 72		304 93	69 36		22,468 94	..Hamilton.....
	8,036 20	97 84		30 72	25 20		8,189 96	..Kingston.....
	21,267 93	345 49	71 76	242 05	61 20		21,988 43	..London.....
	8,237 49	79 88		220 17	29 52		8,567 06	..Ottawa.....
	5,995 56	60 98		51 18	15 84		6,123 56	..Owen Sound.....
	8,122 21	53 44		233 98	38 88		8,448 51	..Perth.....
	3,791 54	30 00		107 53	12 96		3,942 03	..Peterborough.....
	1,528 03	19 38		12 08	6 96		1,566 45	..Port Arthur.....
	10,789 64	115 57	44 64	176 47	35 28		11,161 60	..Prescott.....
	5,197 64	169 36		46 20	18 72		5,371 92	..St. Catharines.....
	6,787 71	65 05		167 54	22 92		7,043 22	..Stratford.....
	41,730 17	590 58	41 76	683 31	128 16		43,178 93	..Toronto.....
	22,428 12	273 56		431 73	79 47	49 08	23,261 96	..Windsor.....
	8,627 15	96 00			27 00		8,750 15	..District Inspectors.....
43 98	210,005 94	2,914 94	158 16	2,887 86	670 87	49 08	216,730 83	....Ontario.....
	7,182 95	29 44		265 63	24 36		7,502 38	..Joliette.....
	46,755 21	524 42		997 04	166 25		48,442 92	..Montreal.....
	18,786 91	200 08		228 60	51 60		19,267 19	..Quebec.....
	7,038 49	60 84		173 61	24 48		7,297 42	..Sherbrooke.....
	12,910 02	99 74		301 76	43 50		13,355 02	..St. Hyacinthe.....
	3,079 54	44 84		31 33	10 83		3,166 54	..Three Rivers.....
	5,141 86	48 00		125 00	18 00		5,332 86	..District Inspectors.....
	100,894 98	1,007 38		2,122 97	339 02		104,364 33	....Quebec.....
	8,997 78	146 88		65 07	32 40		9,242 13	..St. John.....
	2,924 30	50 60			9 00		2,983 30	..District Inspector.....
	11,922 08	196 88		65 07	41 40		12,225 43	....New Brunswick..
	12,236 04	236 49		6 37	39 31		12,518 21	..Halifax.....
	2,831 89	21 18		70 42	9 36		2,932 86	..Pictou.....
	15,067 93	257 67		76 80	48 67		15,451 07	....Nova Scotia.....
100 00	2,333 61	45 76			6 48		2,485 85	....Charlottetown, P.E.I..
200 00	17,350 77	213 33		256 11	51 05		18,071 26	..Winnipeg.....
	5,383 81	49 04		70 04	15 84		5,523 73	..Calgary, N.W.T.....
	3,784 85	50 00			9 00		3,843 85	..District Inspector.....
200 00	26,524 43	312 37		326 15	75 89		27,438 84	....Manitoba and N.W.T..

SESSIONAL PAPER No. 12

1904-1905.

in Account with Expenditures.

CR.

Balances due to Collectors, July 1, 1904.	EXPENDITURES AUTHORIZED BY THE DEPARTMENT.						Balances due by Collectors, June 30, 1905.	Totals.
	Salaries.	Seizures Expendi- ture.	Special Assistance	Rent.	Travel- ling Expenses.	Sundries.		
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
.....	9,604 90	.....	224 73	.....	211 98	164 23	43 98	10,249 82
.....	5,433 34	.....	833 20	.....	248 60	248 29	.....	6,763 43
.....	1,059 96	.....	.....	.....	1 50	89 00	.....	1,150 46
.....	17,542 50	.....	.....	145 64	387 25	428 96	.....	18,504 35
.....	21,105 23	2 95	1,000 76	.....	88 50	271 50	.....	22,468 94
.....	7,232 38	.....	157 86	270 00	107 60	422 12	.....	8,189 96
.....	20,832 16	11 75	619 92	.....	199 95	324 65	.....	21,988 43
.....	8,384 58	17 05	33 33	.....	.....	132 10	.....	8,567 06
.....	5,514 92	.....	.....	125 00	342 95	140 69	.....	6,123 56
.....	7,754 90	20 00	.....	120 00	288 01	265 60	.....	8,448 51
.....	3,650 00	.....	.....	.....	162 30	129 73	.....	3,942 03
.....	1,303 00	.....	.....	.....	184 25	79 20	.....	1,566 45
.....	10,182 48	.....	676 22	.....	40 60	262 30	.....	11,161 60
.....	4,999 84	.....	.....	48 00	173 75	150 33	.....	5,371 92
.....	6,609 04	.....	.....	.....	240 50	193 68	.....	7,043 22
.....	41,717 41	33 00	.....	60 00	805 95	562 62	.....	43,178 98
49 08	22,337 66	.....	199 98	84 00	374 45	216 79	.....	23,261 96
.....	7,300 00	.....	.....	175 00	1,112 71	162 44	.....	8,750 15
49 08	202,564 30	84 75	3,746 00	1,027 64	4,970 85	4,244 23	43 98	216,730 83
.....	6,790 42	.....	.....	.....	64 35	647 61	.....	7,502 38
.....	44,110 26	31 35	2,490 43	.....	779 45	1,031 43	.....	48,442 92
.....	14,403 08	1 50	3,791 17	.....	476 77	594 67	.....	19,267 19
.....	6,522 39	17 65	.....	.....	546 31	211 07	.....	7,297 42
.....	10,433 04	13 20	2,116 63	156 00	129 45	506 70	.....	13,355 02
.....	2,867 38	.....	199 96	.....	8 35	90 85	.....	3,166 54
.....	4,900 00	.....	.....	.....	391 96	40 90	.....	5,332 86
.....	90,026 57	63 70	8,598 19	156 00	2,396 64	3,123 23	.....	104,364 33
.....	8,767 30	63 00	60 47	.....	99 36	252 00	.....	9,242 13
.....	2,500 00	.....	.....	.....	441 40	41 90	.....	2,983 30
.....	11,267 30	63 00	60 47	.....	540 76	293 90	.....	12,225 43
.....	12,033 92	.....	.....	.....	190 02	294 27	.....	12,518 21
.....	2,469 96	71 06	.....	20 00	186 54	185 30	.....	2,932 86
.....	14,503 88	71 06	.....	20 00	376 56	479 57	.....	15,451 07
.....	2,290 00	.....	.....	.....	.....	95 85	100 00	2,485 85
.....	14,439 81	.....	2,273 55	180 00	613 80	364 19	200 00	18,071 26
.....	3,400 00	.....	599 88	90 00	1,157 25	276 60	.....	5,523 73
.....	2,500 00	21 65	.....	.....	1,221 65	100 55	.....	3,843 85
.....	20,339 81	21 65	2,873 43	270 00	2,992 70	741 25	200 00	27,438 84

5-6 EDWARD VII.. A. 1906

EXCISE,

DR.

No. 4.—COLLECTION DIVISIONS

Balances due by Collectors, July 1, 1904.	Amounts received from Depart- ment to meet Expendi- tures.	DEDUCTIONS FROM SALARIES FOR				Balances due to Collectors, June 30, 1905.	Totals.	DIVISIONS.
		Super- annua- tion.	Insur- ance.	Retire- ment.	Gua- rantee.			
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	
.....	15,816 43	50 87	.....	421 43	53 64	.....	16,342 37	..Vancouver.....
.....	6,116 40	135 92	.....	19 96	20 16	.....	6,292 44	..Victoria.
.....	2,981 91	50 00	.....	.....	9 00	.....	3,040 91	..District Inspector.....
.....	24,914 74	236 79	.....	441 39	82 80	.....	25,675 72	....British Columbia.....
.....	591 15	6 00	.....	.....	.....	.....	597 15	..Inspector of Bonded Factories.....
.....	1,290 69	6 00	.....	.....	.....	.....	1,296 69	..Inspector of Breweries and Malt Houses.....
.....	485 53	.....	.....	.....	.....	.....	485 53	..Inspector of Distilleries..
.....	294 00	6 00	.....	.....	.....	.....	300 00	..Inspector of Tobacco Factories.....
.....	6,613 60	.....	.....	.....	.....	.....	6,613 60	..General Expenditures...
.....	303 90	.....	.....	.....	.....	.....	303 90	..Legal Expenses.....
.....	34,434 45	.....	.....	.....	.....	.....	34,434 45	..Printing Tobacco Stamps
.....	56 64	.....	.....	.....	.....	.....	56 64	..Technical Translation...
.....	7,483 07	.....	.....	.....	.....	.....	7,483 07	..Printing.....
.....	1,675 48	.....	.....	.....	.....	.....	1,675 48	..Stationery.....
.....	1,018 25	.....	.....	.....	.....	.....	1,018 25	..Lithographing and En- graving, &c.....
.....	5,488 67	.....	.....	.....	.....	.....	5,488 67	..Commission to Customs Officers.....
.....	43 75	.....	.....	.....	.....	.....	43 75	..Commission on sale of Stamps for Canada Twist.....
.....	7,533 83	.....	.....	.....	.....	.....	7,533 83	..Duty-pay to Officers in charge of most impor- tant establishments....
.....	299 96	.....	.....	.....	.....	.....	299 96	..Provisional Allowance...
343 98	459,276 68	4,989 77	158 16	5,920 24	1,265 13	49 08	472,003 04	....Grand Totals.....

INLAND REVENUE DEPARTMENT,
OTTAWA, August 31, 1905.

SESSIONAL PAPER No. 12

1904-1905—*Concluded.*

in Account with Expenditures—*Concluded.*

CR.

Balances due to Collectors, July 1, 1904.	EXPENDITURES AUTHORIZED BY THE DEPARTMENT.						Balances due by Collectors, June 30, 1905.	Totals.
	Salaries.	Seizures Expendi- ture.	Special Assistance.	Rent.	Travel- ling Expenses.	Sundries.		
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
.....	10,976 23	.....	2,254 30	566 00	660 87	1,884 97	.....	16,342 37
.....	5,484 90	.....	600 00	. . . . .	57 35	150 19	.....	6,292 44
.....	2,500 00	.....	.....	.....	540 91	.....	.....	3,040 91
.....	18,961 13	.....	2,854 30	566 00	1,259 13	2,035 16	.....	25,675 72
.....	300 00	.....	.....	.....	297 15	.....	.....	597 15
.....	300 00	.....	.....	.....	996 69	.....	.....	1,296 69
.....	300 00	.....	.....	.....	180 53	5 00	.....	485 53
.....	300 00	.....	.....	.....	.....	.....	.....	300 00
.....	.....	.....	.....	.....	.....	6,613 60	.....	6,613 60
.....	.....	.....	.....	.....	.....	303 90	.....	303 90
.....	.....	.....	.....	.....	.....	34,434 45	.....	34,434 45
.....	.....	.....	.....	.....	.....	56 64	.....	56 64
.....	.....	.....	.....	.....	.....	7,483 07	.....	7,483 07
.....	.....	.....	.....	.....	.....	1,675 48	.....	1,675 48
.....	.....	.....	.....	.....	.....	1,018 25	.....	1,018 25
.....	.....	.....	.....	.....	.....	5,488 67	.....	5,488 67
.....	.....	.....	.....	.....	.....	43 75	.....	43 75
.....	.....	.....	.....	.....	.....	7,533 83	.....	7,533 83
.....	.....	.....	.....	.....	.....	299 96	.....	299 96
49 08	361,152 99	304 16	18,132 39	2,039 64	14,011 01	75,969 79	343 98	472,003 04

W. J. GERALD,
Deputy Minister.

HYDRAULIC AND OTHER RENTS.
No. 5. SUMMARY STATEMENT OF LESSEES ACCOUNTS, 1904-1905.

Dr.

Cr.

Balances due July 1, 1904.	Accrued during the Year ended June 30, 1905.	Totals.	Deposited to the credit of the Receiver General.	Balances due June 30, 1905.	Totals.
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1,908 84	3,360 00	5,268 84	3,337 00	1,931 84	5,268 84
150 00	26 00	176 00	1 00	175 00	176 00
70 00		70 00		70 00	70 00
662 00	261 00	923 00	247 00	676 00	923 00
Land Sales.					
15,573 50		15,573 50		15,573 50	15,573 50
9,474 83		9,474 83		9,474 83	9,474 83
27,839 17	3,647 00	31,486 17	3,585 00	27,901 17	31,486 17

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 31, 1905.

Dr.

Cr.

Balances due July 1, 1904.	Accrued during the Year ended June 30, 1905.	Totals.		Deposited to the credit of the Receiver General.	Balances due June 30, 1905.	Totals.
\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.
2,600 62		2,600 62	Dunnville.....		2,600 62	2,600 62
			<i>Bridges.</i>			
10 00	0 25	10 25	Bristol.....	10 25		10 25
15 00	15 00	30 00	Puckingham and Cumberland.....	30 00		30 00
	50 00	50 00	Buffalo and Point Abiot.....	50 00		50 00
20 00	10 00	30 00	Clair Station and Kent.....		30 00	30 00
	10 00	10 00	Cross Point and Campbellton.....	10 00		10 00
20 00		20 00	Edmundston and Maine.....		20 00	20 00
	50 00	50 00	Fort Erie and Buffalo.....	50 00		50 00
1,736 79		1,736 79	Hull (old lease).....		1,736 79	1,736 79
	200 50	200 50	La Passe and Gower Point.....	200 50		200 50
	6 00	6 00	Montebello and Alfred.....	6 00		6 00
	30 00	30 00	Niagara and Youngstown.....	30 00		30 00
	1 00	1 00	Ouellette Street, Detroit.....	1 00		1 00
	130 00	130 00	Pembroke and Allumette Island (new lease).....	130 00		130 00
1 00		1 00	Pembroke and Allumette Island (old lease).....		1 00	1 00
	400 00	400 00	Prescott and Ogdensburg.....	400 00		400 00
	10 00	10 00	Queenston and Lewiston.....	10 00		10 00
125 00	70 00	195 00	Quyon.....	195 00		195 00
	5 00	5 00	Rockliffe and Gatineau.....	5 00		5 00
	1 00	1 00	Sandwich and Detroit.....	1 00		1 00
	100 00	100 00	Sault St. Marie.....	100 00		100 00
30 00		30 00	St. Leonard and Van Buren.....		30 00	30 00
			<i>Sundries.</i>			
			Dundas and Waterloo Road.....		8,000 00	8,000 00
	2 00	2 00	Government telegraph lines.....	2 00		2 00
	25 00	25 00	Warton docks.....	25 00		25 00
43 75		43 75	Part of building, Portland, N.B.....		43 75	43 75
	100 00	100 00	Building, Ouellette Avenue, Windsor, Ont.....	100 00		100 00
12,602 16	1,215 75	13,817 91	Totals.....	1,355 75	12,462 16	13,817 91

INLAND REVENUE DEPARTMENT,
OTTAWA, August 31, 1905.

W. J. GERALD,
Deputy Minister.

FOOD INSPECTION, 1904—1905.

No. 8.—IN ACCOUNT WITH EXPENDITURES.

Dr.

Cr.

Amounts received from Department to meet Expenditures.			Superannuation.			Totals.			EXPENDITURES AUTHORIZED BY THE DEPARTMENT.												Totals.		
									Salaries.		Special Assistance.		Rent.		Travelling Expenses.		Sundries.						
\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
10,999	06			103	96			11,103	02									1,932	31			11,103	02
787	27											1,912	00	400	00	358	75	71	97			787	27
918	66			7	00											95	30	196	51			925	66
182	70															379	15	30	83			182	70
348	29															19	50	51	37			348	29
310	28			4	00											96	92	35	35			314	28
411	75															78	93					411	75
214	00															42	66	19	09			214	00
257	50															5	45	8	55			257	50
311	30															49	60	7	90			311	30
290	25															82	50	28	80			290	25
5,160	56															46	30	43	95			5,160	56
160	46																	5,160	56			160	46
827	39																	160	46			827	39
65	00																	827	39			65	00
																		65	00				
21,244	47			114	96			21,359	43			1,912	00	520	00	1,255	06	8,610	01			21,359	43

INLAND REVENUE DEPARTMENT,
OTTAWA, August 31, 1905.

W. J. GERALD,
Deputy Minister.

BILL STAMPS.

DR. No. 9.—BILL STAMP Distributors in account with the Inland Revenue Department. CR.

BALANCES JULY 1, 1904.		BALANCES JUNE 30, 1905.		Totals.
Stamps on hand.	Cash on hand.	Stamps on hand.	Cash on hand.	
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1,372 77	.....	1,372 77	.....	1,372 77
.....	11 54	.....	11 54	11 54
.....	33 50	.....	33 50	33 50
160 00	.....	160 00	.....	160 00
1,532 77	45 04	1,532 77	45 04	1,577 81

.....	Post Office Department.....	.....
.....	Belleville, ex-Collector E. R. Benjamin.....	.....
.....	Three Rivers, ex-Collector B. Lassalle.....	.....
.....	McLeod, Colonel J. F., Fort McLeod.....	.....
.....	Totals.....	.....

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 31, 1905.

LAW STAMPS.

No. 10.—Law Stamps in account with the Revenue Department.

Dr.

Cr.

Stamps on hand July 1, 1904.	Stamps received from Department.	Totals.		Commission of 5 per cent allowed by Department on Stamps Sold.	Deposited to the Credit of the Receiver General.	Stamps on hand June 30, 1905.	Totals.
\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.	\$ cts.
.....	1,450 00	1,450 00	..... Cameron, R., Registrar, Supreme Court.....	72 50	1,377 50	.....	1,450 00
.....	3,897 00	3,897 00	..... Audette, L. A., Registrar, Exchequer Court....	194 85	3,702 15	.....	3,897 00
.....	.....	24,387 75	..... Lithgow, J. T., Dawson, Yukon, Territorial Court..	.....	8,297 59	16,090 25	24,387 75
24,387 75	.....	4,200 25	..... " " Mining Court.....	.....	1,237 00	2,963 25	4,200 25
4,200 25	.....	.....	..... Totals.....	267 35	14,614 15	19,053 50	33,935 60
28,588 00	5,347 00	33,935 00					

INLAND REVENUE DEPARTMENT,
OTTAWA, August 31, 1905.

W. J. GERALD,
Deputy Minister.

Dr. No. 11.—SUNDRY MINOR REVENUES, 1904-1905. Cr.

Accrued during the Year ended June 30, 1905.	Totals.		Deposited to the credit of the Receiver General.	Totals.
\$ cts.	\$ cts.		\$ cts.	\$ cts.
460 00	460 00	..... Fertilizer Inspection Fees.....	460 00	460 00
1,124 00	1,124 00	..... Adulteration of Food Fees....	1,124 00	1,124 00
30 73	30 73	.. Casual Revenue	30 73	30 73
1,614 73	1,614 73	..... Totals.....	1,614 73	1,614 73

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 31, 1905.

SESSIONAL PAPER No. 12

DR.		No. 12.—MINOR EXPENDITURES, 1904-1905.			CR.	
Amounts received from Department to meet Expendi- tures.	Totals.			Con- tingencies.	Totals.	
\$ cts.	\$ cts.			\$ cts.	\$ cts.	
85 25	85 25	Minor expenditures		85 25	85 25	

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 31, 1905.

No. 13.—STATEMENT showing the quantities of the several articles subject to Excise and the Duty

ARTICLES SUBJECT TO EXCISE DUTY.	1903.				
	QUANTITIES.				
	Ex-Manu- factory.	Ex- Warehouse.	Totals.	Duty.	
	Gallons.	Gallons.	Gallons.	\$	cts
Spirits	1,019	2,979,268	2,980,287	6,091,782	97
	Imported.	*228,480	228,480	68,543	92
Totals.....	1,019	3,207,748	3,208,767	6,160,326	89
Malt liquor, the duty being paid on malt.	25,755,154	...	25,755,154	2,910	20
Malt.....	Lbs.	Lbs.	Lbs.		
	.....	67,608,157	67,608,157	1,014,123	00
Cigars—	No.	No.	No.		
Foreign	83,121,844	76,003,930	159,125,774	954,766	50
Canadian.....	2,185,260	696,100	2,881,360	8,644	08
Combination	2,740,073	3,543,215	6,283,288	18,849	87
Totals.....	88,047,177	80,243,245	168,290,422	982,260	45
Cigarettes—					
Foreign.....	175,489,240	607,000	176,096,240	530,836	22
Canadian.....	122,000	217,000	339,000	508	60
Combination					
Totals.....	175,611,240	824,000	176,435,240	531,344	72
Tobacco from Foreign leaf.....	Lbs.	Lbs.	Lbs.		
" Canadian leaf.....	676,495½	6,685,079½	7,361,575	1,840,393	95
" Combination.....	3,048,926	102,798½	3,151,724½	157,586	17
Snuff	1,011,933½	758,833½	1,770,767	88,538	48
Canadian twist	170,622	53,256	170,622	31,196	85
			53,256	2,662	80
Totals.....	4,907,977	7,599,967½	12,507,944½	2,651,722	97
Raw leaf tobacco, foreign.....		11,615,963¼	11,615,963¼	1,249,569	17
Total duties on tobacco and cigarettes.				3,901,292	14
Vinegar				43,023	54
Acetic acid				6,028	49
Licenses, spirits				2,500	00
" malt liquor.....				6,575	00
" malt				6,500	00
" cigars				16,235	00
" tobacco.....				3,324	50
" bonded manufacture				2,000	00
" acetic acid.....				100	00
				12,147,199	21

* Spirits imported for use in the manufacture of crude fulminate, on which duty at a rate of 30 cents

SESSIONAL PAPER No. 12

Duty taken for consumption, during the years ended June 30, 1903, 1904 and 1905, accrued thereon.

1904.				1905.			
QUANTITIES.			Duty.	QUANTITIES.			Duty.
Ex-Manu- factory.	Ex-Ware- house.	Totals.		Ex-Manu- factory.	Ex- Warehouse.	Totals.	
Gallons.	Gallons.	Gallons.	\$ cts.	Gallons.	Gallons.	Gallons.	\$ cts.
6,458	3,481,287	3,487,745	6,601,801 10	200	3,112,843	3,113,043	5,899,444 47
Imported.	*225,326	225,326	67,597 85	Imported.	*160,208 634	160,208 634	48,062 37
6,458	3,706,613	3,713,071	6,669,398 95	200	3,273,051 634	3,273 251 634	5,947,506 84
27,335,985	.....	27,335,985	2,489 00	30,330,070	.....	30,330,070	2,499 30
Lbs.	Lbs. 75,430,347	Lbs. 75,430,347	1,131,455 78	Lbs. 7,542	Lbs. 75,509,810	Lbs. 75,517,352	11,134,538 70
No. 87,942,746	No. 82,991,404	No. 170,934,150	1,025,625 27	No. 88,060,472	No. 88,566,145	No. 176,626,617	1,059,780 16
1,609,040	591,200	2,200,240	6,600 72	2,069,190	193,210	2,262,400	6,787 20
3,588,387	3,762,425	7,350,812	22,052 48	2,896,820	4,324,940	7,221,760	21,665 28
93,140,173	87,345,029	180,485,202	1,054,278 47	93,026,482	93,084,295	186,110,777	1,088,232 64
204,350,900	1,241,400	205,592,300	620,581 90	240,371,687	2,138,370	242,510,957	733,140 17
4,764,650	945,091	5,709,741	8,564 62	3,779,900	4,570,430	8,350,330	12,525 50
209,115,550	2,186,491	211,302,041	629,146 52	244,151,587	6,708,800	250,860,387	745,665 67
Lbs. 785,548	Lbs. 7,036,102	Lbs. 7,821,650	1,955,412 87	Lbs. 916,571	Lbs. 7,343,707	Lbs. 8,260,278	2,065,070 08
2,927,747	66,104	2,993,851	149,692 64	3,044,133	63,694	3,107,827	155,391 36
920,698	612,497	1,533,195	76,660 00	1,170,234	708,504	1,878,738	93,937 17
178,057	.....	178,057	32,702 23	164,901	.....	164,901	30,256 73
.....	47,771	47,771	2,388 58	.....	32,867	32,867	1,643 35
4,812,050	7,762,474	12,574,524	2,846,002 84	5,295,839	8,148,772	13,444,611	3,091,964 36
.....	12,139,700	12,139,700	1,278,455 09	.....	12,387,376	12,387,376	1,317,186 19
.....	.....	.....	4,124,457 93	.....	.....	.....	4,409,150 55
.....	.....	.....	42,743 28	.....	.....	.....	48,441 53
.....	.....	.....	2,600 97	.....	.....	.....	7,593 61
.....	.....	.....	2,750 00	.....	.....	.....	3,125 00
.....	.....	.....	6,550 00	.....	.....	.....	6,625 00
.....	.....	.....	6,100 00	.....	.....	.....	6,100 00
.....	.....	.....	16,545 00	.....	.....	.....	15,510 00
.....	.....	.....	3,221 00	.....	.....	.....	3,223 50
.....	.....	.....	2,600 00	.....	.....	.....	2,700 00
.....	.....	.....	100 00	.....	.....	.....	100 00
.....	.....	.....	13,065,290 38	.....	.....	.....	12,675,346 67

per gallon was collected and afterwards refunded on the exportation of the fulminate.

W. J. GERALD,
Deputy Minister.

No. 14.—AMOUNTS deposited monthly to the credit of the Honourable the Receiver General on account of Inland Revenues during the Fiscal Year ended June 30, 1905.

	Ontario.	Quebec.	New Brunswick.	Nova Scotia.	Prince Edward Island.	Manitoba and North-west Territories.	British Columbia.	Yukon.	Totals.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
JULY:—									
Excise	312,229 27	417,610 09	20,930 40	16,630 83	3,188 35	79,215 02	29,098 26	1,214 50	880,116 72
" Seizures	100 00			2 00					102 00
Hydraulic Rents	1 00								1 00
Weights and Measures	421 19	446 25		84 07					951 51
Gas Inspection	274 25								274 25
" Seizures	5 00								5 00
Methylated Spirits	2,769 32	2,827 42	48 36			91 73	135 57		5,872 40
Other Revenues	2,244 25	491 00	200 00	270 00	5 00	256 00	310 00	110 00	3,886 25
Totals	318,044 28	421,374 76	21,178 76	16,986 90	3,193 35	79,562 75	29,543 83	1,324 50	891,269 13
AUGUST:—									
Excise	393,063 17	486,343 01	23,406 81	17,994 02	4,040 10	83,156 04	42,832 58	1,954 64	1,052,790 67
" Seizures		110 00	50 00						160 00
Hydraulic Rents		100 00							100 00
Weights and Measures	2,443 42	2,685 04	520 64	200 29	18 62	559 60	73 80		6,501 41
Gas Inspection	1,679 00	733 25	24 00	3 00		127 75	6 00		2,573 00
Electric Light	656 00	220 25	170 75	95 75		211 75	300 00		1,654 50
Methylated Spirits	2,888 31	1,931 23	91 96				45 05		4,956 55
Other Revenues	436 75	238 00	10 00	64 00	35 00	29 00	106 00	1,514 25	2,433 00
Totals	401,166 95	492,360 78	24,274 16	18,357 06	4,093 72	84,081 14	43,363 43	3,468 89	1,071,169 13
SEPTEMBER:—									
Excise	400,673 76	480,684 32	23,508 16	22,755 46	5,723 55	95,383 85	46,844 80	3,848 54	1,079,422 44
" Seizures		211 00	100 00						311 00
Minor Public Works	200 00	15 00							215 00
Weights and Measures	3,614 21	2,447 60	413 10	385 36	129 24	902 90	208 35		8,100 76
Gas Inspection	1,563 00	990 50	36 00	49 25		15 00	18 00		2,671 75
" Seizures	10 00								10 00
Electric Light	624 50	241 50	186 50	56 50	5 00	104 25	133 00		1,351 25
Methylated Spirits	3,534 25	2,031 10							5,565 35
Other Revenues	655 35	151 87		15 00		18 00		1,608 25	2,448 47
Totals	410,875 07	486,772 89	24,243 76	23,261 57	5,857 79	96,424 00	47,204 15	5,456 79	1,100,096 02

OCTOBER :—	Excise	437,843 37	537,896 68	27,569 08	19,843 01	5,279 75	104,444 03	41,605 91	2,466 36	1,176,948 19
	" Seizures	55 00	114 00	.....	100 00	.....	.....	.....	.....	269 00
	Weights and Measures	4,272 76	1,338 88	238 21	294 02	107 83	818 07	99 80	.....	7,169 57
	Gas Inspection	1,725 75	799 50	59 25	50 25	9 00	51 00	38 00	.....	2,732 75
	Electric Light	602 00	596 00	117 50	222 50	.....	305 00	290 75	.....	2,133 75
	Methylated Spirits	2,577 64	2,110 83	14 00	105 04	.....	227 80	123 81	.....	5,189 12
	Other Revenues	575 25	15 00	.....	.....	.....	.....	3 00	947 50	1,540 75
	Totals	447,651 77	542,870 89	28,028 04	20,614 82	5,396 58	105,845 90	42,161 27	3,413 86	1,195,983 13
	Excise	397,048 20	480,719 73	27,815 58	19,715 89	4,921 30	113,136 22	39,829 73	1,203 01	1,084,389 66
NOVEMBER :—	" Seizures .....	.....	40 00	.....	.....	.....	.....	.....	20 00	60 00
	Weights and Measures	2,040 46	768 00	120 01	253 84	34 08	885 22	106 20	.....	4,207 81
	Gas Inspection	2,178 00	576 00	44 00	37 75	.....	121 75	18 00	.....	2,975 50
	Electric Light	728 50	388 50	109 25	245 75	.....	406 50	217 50	.....	2,096 00
	Methylated Spirits	3,534 97	2,065 60	46 27	.....	.....	88 56	291 32	.....	6,026 72
	Other Revenues	499 75	25 00	.....	3 00	.....	5 00	.....	465 50	998 25
	Totals	406,029 88	481,582 83	28,135 11	20,256 23	4,955 38	114,643 25	40,462 75	1,688 51	1,100,753 94
	Excise	428,960 33	619,526 89	27,628 63	23,758 28	5,754 35	117,314 45	44,984 72	1,163 09	1,269,090 74
	" Seizures .....	.....	214 75	.....	.....	.....	.....	.....	.....	244 75
DECEMBER :—	Hydraulic Rents	901 00	.....	.....	.....	.....	.....	.....	.....	301 00
	Weights and Measures	2,380 75	850 75	148 63	101 32	22 00	1,033 76	217 80	.....	4,755 01
	Minor Public Works	25 00	.....	.....	.....	.....	.....	.....	.....	25 00
	Gas Inspection	2,100 75	406 75	28 00	.....	14 50	121 50	8 75	.....	2,680 25
	Electric Light	1,018 00	456 75	109 25	236 75	38 75	361 50	449 75	.....	2,670 75
	Methylated Spirits	3,103 66	1,560 58	.....	.....	.....	.....	118 52	.....	4,782 76
	Other Revenues	85 75	.....	.....	.....	.....	.....	.....	453 75	539 50
	Totals	437,975 24	623,046 47	27,914 51	24,096 35	5,829 60	118,831 21	45,779 54	1,616 84	1,285,089 76
	Excise	338,942 49	403,518 64	22,233 50	16,356 25	3,923 20	84,612 73	35,206 41	869 57	905,692 79
JANUARY :—	" Seizures .....	.....	100 20	.....	.....	.....	200 00	.....	.....	300 20
	Hydraulic Rents	352 00	2 00	.....	16 00	.....	.....	14 00	.....	384 00
	Weights and Measures	2,924 05	670 37	29 35	140 97	7 95	507 40	3 25	.....	4,283 34
	Minor Public Works	52 00	.....	.....	.....	.....	.....	1 00	.....	53 00
	Gas Inspection	1,816 25	494 75	79 25	82 50	21 50	137 25	91 25	.....	2,722 75
	" Seizures	20 00	.....	.....	.....	.....	.....	.....	.....	20 00
	Electric Light	985 00	479 75	114 75	214 00	11 50	488 75	294 50	.....	2,588 25
	Methylated Spirits	2,930 47	2,118 68	197 13	42 95	.....	.....	106 49	.....	5,395 72
	Other Revenues	264 50	21 00	.....	28 00	.....	.....	.....	268 25	581 75
	Totals	348,286 76	407,405 39	22,653 98	16,880 67	3,964 15	85,976 13	35,716 90	1,137 82	922,021 80

No. 14.—Amounts deposited monthly to the credit of the Honourable Receiver General on account of Inland Revenues during the Fiscal Year ended June 30, 1905—*Concluded.*

	Ontario.	Quebec.	New Brunswick.	Nova Scotia.	Prince Edward Island.	Manitoba and North-west Territories.	British Columbia.	Yukon.	Totals.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
FEBRUARY:—									
Excise.	330,939 10	444,435 52	17,212 94	10,420 74	2,541 03	72,627 04	34,267 94	101 16	912,545 47
" Seizures.	25 00								25 00
Hydraulic Rents.	301 00		14 75	24 20	15 40	825 50	142 50		301 00
Weights and Measures.	2,207 40	581 70	10 00						3,811 45
Minor Public Works.									10 00
Gas Inspection.	1,684 50	572 00	24 50	18 50		88 25	18 25		2,406 00
Electric Light.	797 75	660 00	144 00	70 50	9 00	94 00	243 00		2,018 25
Methylated Spirits.	2,870 21	1,985 47	95 63			90 15			5,041 46
Other Revenues.	1,043 36	40 00	31 00	40 00			27 00	299 50	1,480 86
Totals.	339,808 32	448,274 69	17,532 82	10,573 94	2,565 43	73,724 94	34,698 69	400 66	927,639 49
MARCH:—									
Excise.	365,586 22	487,136 46	22,650 93	18,996 23	7,019 75	86,041 71	44,670 64	1,331 30	1,033,436 24
" Seizures.	200 00	35 00				33 00			268 00
Hydraulic Rents.	1,625 00						50 00		1,675 00
Weights and Measures.	1,940 21	819 35	83 10	20 19	7 50	229 15	75 20		3,174 70
Minor Public Works.	131 00	425 00							256 00
Gas Inspection.	1,617 25	784 25	30 50	22 50	1 50	54 75	31 00		2,541 75
" Seizures.	5 00								5 00
Electric Light.	1,019 00	540 25	50 50	107 00		93 00	56 75		1,866 50
Methylated Spirits.	3,780 65	2,581 62		227 78			273 23		6,863 28
" Penalties.	600 00								600 00
Other Revenues.	631 70	10 00	6 00	24 00		5 00		434 50	1,111 20
Totals.	377,136 03	492,031 93	22,821 03	19,397 70	7,028 75	86,456 61	45,156 82	1,768 80	1,051,797 67
APRIL:—									
Excise.	335,637 87	487,220 51	21,163 40	15,806 18	3,400 25	83,457 74	36,158 77	1,000 92	938,845 67
" Seizures.	100 00	35 00							135 00
Hydraulic Rents.	100 00	1 00							101 00
Weights and Measures.	3,135 58	1,135 90	43 36	17 30	14 05	558 20	75 05		4,979 24
" Seizures.	8 82								8 82
Gas Inspection.	1,527 75	1,075 25	60 75	47 75	11 50	94 50	72 75		2,890 25
Minor Public Works.	85 25	41 00							126 25
Electric Light.	856 75	423 00	100 75	6 25	13 75	60 25	244 00		1,704 75

SESSIONAL PAPER No. 12

Methylated Spirits.....	8,075 03	2,621 90	93 61	134 11	.....	95 12	.....	.....	6,019 77
Other Revenues.....	1,001 00	3 00	1 00	16 00	.....	.....	.....	470 00	1,581 00
Totals	345,617 85	492,556 59	21,462 87	16,027 59	3,439 55	81,265 81	36,550 57	1,470 92	1,001,391 75
MAY :—									
Excise.....	370,326 60	552,901 40	25,759 69	18,936 30	5,910 05	99,797 67	48,680 12	670 52	1,122,982 35
" Seizures.....	50 00	100 00	.....	.....	.....	.....	.....	.....	150 00
Hydraulic Rents .....	.....	1 00	.....	.....	.....	.....	.....	.....	1 00
Weights and Measures.....	2,915 62	1,402 05	15 10	294 29	18 75	659 91	27 50	.....	5,363 22
" Seizures.....	.....	.....	.....	5 00	.....	.....	.....	.....	5 00
Gas Inspection.....	1,633 75	877 62	51 00	32 75	14 50	125 00	55 75	.....	2,790 37
" Seizures.....	5 00	.....	.....	.....	.....	.....	.....	.....	5 00
Electric Light.....	768 00	150 25	85 00	25 25	4 00	136 25	150 25	.....	1,319 00
Minor Public Works.....	585 50	55 00	.....	.....	.....	.....	.....	.....	640 50
Methylated Spirits.....	3,023 89	2,181 18	43 97	.....	.....	.....	.....	.....	5,249 01
Other Revenues.....	322 15	207 00	43 00	48 00	18 00	56 00	.....	473 75	1,167 90
Totals.....	379,360 51	557,875 50	25,997 76	19,341 59	5,965 30	100,774 83	48,913 62	1,144 27	1,139,673 38
JUNE :—									
Excise.....	399,318 78	581,093 24	30,836 23	18,464 20	7,340 85	119,312 31	56,012 24	3,368 13	1,215,775 98
" Seizures.....	45 00	182 51	.....	99 75	.....	.....	.....	.....	327 29
Hydraulic Rents	666 00	.....	.....	5 00	.....	.....	50 00	.....	721 00
Weights and Measures.....	5,387 47	4,096 19	174 51	900 45	81 46	965 86	170 55	.....	11,776 49
Minor Public Works.....	30 00	.....	.....	.....	.....	.....	.....	.....	30 00
Gas Inspection.....	4,652 50	1,951 25	95 50	53 50	9 75	181 25	305 50	.....	7,249 25
Electric Light.....	1,590 50	986 25	191 00	181 00	7 75	182 50	749 00	.....	3,888 00
Methylated Spirits.....	3,877 01	2,348 30	94 55	.....	.....	.....	238 69	.....	6,558 55
Other Revenues.....	400 20	116 00	15 00	9 00	.....	22 00	56 00	2,559 25	3,177 45
Totals.....	415,967 46	590,773 77	31,406 79	19,712 90	7,439 81	120,663 92	57,611 98	5,927 38	1,249,504 01
Grand Totals	4,628,280 12	6,039,926 49	295,649 59	225,507 32	59,729 41	1,151,253 49	507,163 55	28,819 24	12,936,329 21

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 31st, 1905.

	July.	August.	September.	October.	November.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Spirits { 1903-1904.....	523,356 39	515,459 87	606,135 48	617,207 93	618,157 58
{ 1904-1905.....	452,271 43	482,855 75	526,215 09	550,039 12	516,996 70
Increase, 1904-1905.....					
Decrease, 1904-1905.....	71,084 96	32,604 12	79,920 39	67,168 81	101,160 88
Malt Liquor { 1903-1904.....	6,313 50	383 60	505 10	100 00	300 00
{ 1904-1905.....	6,904 20	675 20	50 00	339 10	
Increase, 1904-1905.....	590 70	291 60		239 10	
Decrease, 1904-1905.....			455 10		300 00
Malt... .. { 1903-1904.....	93,761 39	85,982 01	82,273 48	91,166 78	90,591 62
{ 1904-1905.....	81,615 79	82,050 19	81,626 78	88,112 60	94,868 01
Increase, 1904-1905.....					4,276 39
Decrease, 1904-1905.....	12,145 60	3,931 82	646 70	3,054 18	
Tobacco..... { 1903-1904.....	355,764 95	337,301 42	360,130 71	387,419 48	360,453 19
{ 1904-1905.....	348,172 38	393,972 84	391,235 04	388,736 99	386,835 87
Increase, 1904-1905.....		56,671 42	31,104 33	1,317 51	26,382 68
Decrease, 1904-1905.....	7,592 57				
Cigars { 1903-1904.....	106,452 26	92,261 02	93,731 33	93,320 28	89,952 75
{ 1904-1905.....	105,322 60	99,014 68	99,533 52	94,949 13	97,971 51
Increase, 1904-1905.....		6,753 66	5,802 19	1,628 85	8,018 76
Decrease, 1904-1905.....	1,129 66				
Acetic Acid..... { 1903-1904.....	337 32	236 86	625 56	95 07	
{ 1904-1905.....	1,668 79	1,545 30	1,526 17	399 56	255 96
Increase, 1904-1905.....	1,331 47	1,308 44	900 61	304 49	255 96
Decrease, 1904-1905.....					
Manufactures in bond.. { 1903-1904.....	4,556 69	4,235 08	7,112 29	6,718 58	3,724 53
{ 1904-1905.....	5,133 63	4,358 82	8,083 94	8,058 29	3,893 80
Increase, 1904-1905.....	576 94	123 74	971 65	1,339 71	169 27
Decrease, 1904-1905.....					
Seizures { 1903-1904.....	225 00	800 00	175 00	100 00	523 00
{ 1904-1905.....	102 00	260 00	361 00	179 00	
Increase, 1904-1905.....			186 00	79 00	
Decrease, 1904-1905.....	123 00	540 00			523 00
Other receipts..... { 1903-1904.....	8,834 93	9,697 84	2,061 21	3,125 02	2,744 80
{ 1904-1905.....	8,732 44	1,860 50	1,553 00	2,089 25	3,277 80
Increase, 1904-1905.....					533 00
Decrease, 1904-1905.....	102 49	7,837 34	508 21	1,035 77	
Total Revenue, 1903-1904.....	1,099,602 43	1,046,357 70	1,152,750 16	1,199,253 14	1,166,447 47
" " 1904-1905.....	1,009,923 26	1,066,593 28	1,110,184 54	1,132,903 04	1,104,099 65
Total Increase, 1904-1905.....		20,235 58			
" Decrease, 1904-1905.....	89,679 17		42,565 62	66,350 10	62,347 82

SESSIONAL PAPER No. 12

Statement, 1903-1904 and 1904-1905.

December.	January.	February.	March.	April.	May.	June.	Totals.
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
815,679 44	479,794 29	503,406 41	538,361 78	496,887 26	490,126 13	462,576 39	6,672,148 95
721,815 44	428,398 24	420,848 01	461,377 75	426,383 32	496,572 91	466,858 08	5,950,631 84
93,864 00	51,396 05	87,558 40	76,984 03	70,503 94	6,446 78	4,281 69	721,517 11
343 10	75 50		50 00	598 20	370 00		9,039 00
95 60	201 20		275 10	196 20	79 40	308 30	9,124 30
	125 70		225 10			308 30	85 30
247 50				402 00	290 60		
86,279 93	79,200 21	84,630 33	96,605 90	99,449 01	159,850 00	87,765 03	1,137,555 78
98,454 93	84,937 75	85,030 44	112,812 45	102,946 56	117,611 96	110,571 24	1,140,638 70
12,175 00	5,737 54	400 11	16,206 55	3,497 55		22,806 21	3,082 92
					42,238 13		
311,557 15	309,461 51	323,613 27	362,770 27	346,891 16	338,388 58	333,927 24	4,127,678 93
323,819 34	311,667 39	336,246 31	379,899 15	352,497 41	111,982 69	387,308 64	4,412,374 05
12,262 19	2,205 88	12,633 04	17,128 88	3,606 25	73,594 11	53,381 40	284,695 12
86,840 43	68,408 63	72,236 89	83,498 55	88,769 67	95,294 30	100,057 38	1,070,823 47
91,466 37	73,072 87	71,359 33	85,428 30	85,760 19	99,032 68	100,831 46	1,103,742 64
4,625 94	4,664 24		1,929 77		3,738 38	774 08	32,919 17
		877 56		3,009 48			
613 10		57 67	188 82	288 59	38 84	219 14	2,700 97
	100 92	314 91	161 19			1,720 81	7,693 61
	100 92	257 24				1,501 67	4,992 64
613 10			27 63	288 59	38 84		
1,563 85	1,382 99	1,915 76	3,616 17	3,122 63	4,850 05	4,444 66	45,343 28
1,879 58	940 36	1,462 84	4,405 87	4,301 39	4,970 02	3,652 90	51,141 53
315 73		447 08	1,789 70	1,178 76	119 97		5,798 25
	442 63					791 67	
783 00	50 00	50 00		1,300 00	367 59	40 00	4,413 59
244 75	300 20	58 00	235 00	185 00	104 14	323 15	2,352 24
	256 20	8 00	235 00			283 15	
538 25				1,115 00	263 45		2,061 35
2,502 63	8,911 68	4,447 10	4,824 67	3,117 36	3,404 75	3,216 60	56,888 59
3,131 40	3,883 26	3,796 03	3,711 45	3,654 14	3,176 71	2,626 60	41,492 58
623 77				536 78			
	5,028 42	651 01	1,113 22		228 04	590 00	15,396 01
1,306,162 63	947,284 81	994,457 43	1,088,916 14	1,040,423 88	1,092,690 33	992,246 44	13,126,592 56
1,249,967 41	903,502 19	919,115 87	1,048,306 26	975,924 21	1,133,530 51	1,074,201 27	12,719,191 49
					40,840 18	81,954 83	
65,255 22	43,782 62	75,341 56	49,009 88	64,499 67			407,401 07

W. J. GERALD,
Deputy Minister.

No. 16.—REFUNDS of Revenue during the Fiscal year ended June 30, 1905.

EXCISE.

Articles.	To whom paid.	Date.	Divisions.	Under what Authority Refunded.	Amounts.	Totals.
		1904.			£ cts.	£ cts.
Spirits.....	Swift, E. G.	Aug. 8.	Windsor.	Refunded under Revised Statutes, cap. 34, sec. 238.....	4 75	
	Parke, Davis & Co.	" 11.	"	" " 34 " 238	270 11	
	Ambery, J. W.	" 13.	Victoria.	" " 34 " 238	472 76	
	Swift, E. G.	" 26.	Windsor.	" " 34 " 238	256 21	
	Parke, Davis & Co.	Sept. 3.	"	" " 34 " 238	37 14	
	Swift, E. G.	" 16.	"	" " 34 " 238	337 40	
	Parke, Davis & Co.	" 19.	"	" " 34 " 238	147 69	
	"	" 27.	"	" " 34 " 238	205 27	
	Swift, E. G.	Oct. 4.	"	" " 34 " 238	327 43	
	Parke, Davis & Co.	" 6.	"	" " 34 " 238	11 06	
	"	" 8.	"	" " 34 " 238	94 90	
	"	" 11.	"	" " 34 " 238	9 88	
	Honey, J. J.	" 17.	Prescott	" " 34 " 238	14,434 88	
	Parke, Davis & Co.	" 25.	Windsor.	" " 34 " 238	205 05	
	Eastern Townships Bank for the A. L. Howard Co.	" 26.	Sherbrooke.	" " 34 " 238	7,779 17	
	King, H. L.	Nov. 3.	Windsor.	" " 34 " 238	747 69	
	Parke, Davis & Co.	" 3.	"	" " 34 " 238	154 47	
	"	" 18.	"	" " 34 " 238	442 74	
	Hamilton, J. S. & Co.	" 25.	Brantford	" " 34 " 238	85 36	
	Parke, Davis & Co.	" 28.	Windsor.	" " 34 " 238	281 26	
	"	Dec. 10.	"	" " 34 " 238	57 80	
	"	" 14.	"	" " 34 " 238	284 90	
	"	" 19.	"	" " 34 " 238	195 81	
	"	" 29.	"	" " 34 " 238	154 19	
		1905.				
	"	Jan. 18.	"	" " 34 " 238	65 69	
	"	" 20.	"	" " 34 " 238	134 55	
	"	Feb. 11.	"	" " 34 " 238	194 47	
	"	" 20.	"	" " 34 " 238	12 23	
	"	" 22.	"	" " 34 " 238	283 57	
	"	Mar. 6.	"	" " 34 " 238	386 55	
	"	" 21.	"	" " 34 " 238	183 86	
	"	" 31.	"	" " 34 " 238	152 91	
	"	April 7.	"	" " 34 " 238	215 99	
	"	" 15.	"	" " 34 " 238	398 63	

No. 16. REFUNDS of Revenue—Continued.

EXCISE—Continued.

Articles	To whom paid.	Date.	Divisions.	Under what Authority Refunded.	Amounts.	Totals.
		1904.			\$ cts.	\$ cts.
Malt Con....	Huether, Wm.	July 21..	Owen Sound ..	Refunded under Revised Statutes, cap. 29, sec. 29.	172 43	
	Farquharson & Grainger...	" 21..	" ..	" ..	90 00	
	Calcutt, Henry	" 21..	Peterborough.....	" ..	339 50	
	Superior Brewing and Malt-					
	ing Co., The.....	" 21..	Port Arthur	" ..	87 71	
	Devlin, F.	" 21..	Stratford.....	" ..	69 10	
	Watson, John.	" 21..	" ..	" ..	206 70	
	Clarke, L. H.	" 21..	" ..	" ..	1,349 63	
	Kuntz, Barbara.....	" 21..	" ..	" ..	49 50	
	Grant's Spring Brewery Co.,					
	Ltd	" 21..	Hamilton.....	" ..	775 80	
	O'Keefe Brewery Co., Ltd.,					
	The	" 21..	Toronto	" ..	2,397 48	
	Davies, Thos.	" 21..	" ..	" ..	158 76	
	Toronto Brewing and Malt-					
	ing Co., Ltd.	" 21..	" ..	" ..	888 70	
	Dominion Brewery Co.,					
	Ltd., The.	" 21..	" ..	" ..	1,330 53	
	Reinhardt, L.	" 21..	" ..	" ..	1,763 30	
	Cosgrove Brewery Co., Ltd.,					
	The	" 21..	" ..	" ..	906 58	
	Gooderham, W. G.	" 21..	" ..	" ..	1,287 50	
	Clarke, Lionel H.	Aug. 2..	Montreal.....	" ..	1,736 55	
	Reinhardt, L., Jr.	" 2..	" ..	" ..	510 00	
	Dow & Co., W.	" 2..	" ..	" ..	3,073 74	
	Reinhardt, C. S.	" 2..	" ..	" ..	255 93	
	Clothier, D.	" 2..	" ..	" ..	10 26	
	Dawes, A. J.	" 2..	" ..	" ..	2,844 76	
	Klansman, N.	" 9..	Vancouver.....	" ..	3 00	
	Westbrook & Hacker ..	" 13..	Brantford	" ..	22 89	
	Elliott, A.	" 13..	Peterborough.....	" ..	417 01	
	Ready, James.	" 13..	St. John.....	" ..	738 87	
	Jones, R. K.	" 13..	" ..	" ..	300 00	
	Proteau & Carignan..	" 16..	Quebec.....	" ..	435 80	
	Vancouver Breweries, Ltd.	" 20..	Vancouver.....	" ..	252 00	
	McCarthy, D. J.	" 25..	Prescott.....	" ..	30 19	

SESSIONAL PAPER No. 12

Carling, T. H.	Sept.	27..	London.	"	"	34	"	178.....	4 91
Labatt, John	"	27..	"	"	"	34	"	178.....	29 39
Vancouver Breweries, Ltd.	Oct.	1..	Vancouver.	"	"	29	"	78.....	132 00
Sleeman Brewing and Malting Co., Ltd., The	"	6..	Guelph.	"	"	29	"	78.....	248 40
May, L. A.	"	10..	Halifax.	"	"	34	"	238.....	35 51
Wickwire, W. N.	"	10..	"	"	"	34	"	238.....	2,134 91
Victoria Phoenix Brewing Co.	"	10..	Victoria.	"	"	34	"	238.....	250 55
Tate, Robert	"	10..	"	"	"	34	"	238.....	101 30
Wilson, D. H.	"	22..	Toronto	"	"	34	"	178.....	239 38
Vancouver Breweries, Ltd.	Nov.	15..	Vancouver.	"	"	29	"	70.....	94 50
Sleeman Brewing and Malting Co., Ltd., The	"	25..	Guelph.	"	"	29	"	78.....	51 12
McCarthy, D. J.	"	25..	Prescott.	"	"	29	"	78.....	35 47
Carling, T. H.	Dec.	13..	London.	"	"	34	"	238.....	6 84
Grant's Spring Brewing Co.	"	28..	Hamilton.	"	"	29	"	78.....	570 25
1905.									
May, L. A.	Jan.	11..	Halifax.	"	"	34	"	238.....	9 83
Wickwire, W. N.	"	11..	"	"	"	34	"	238.....	1,783 02
Victoria Phoenix & Brewing Co.	"	11..	Victoria	"	"	34	"	238.....	593 49
Labatt, John	Feb.	10..	London.	"	"	34	"	238.....	26 72
Wilson, D. H.	"	13..	Toronto	"	"	34	"	178.....	413 35
Vancouver Breweries, Ltd., The	"	13..	Vancouver.	"	"	34	"	178.....	63 54
Walkerville Brewing Co., Ltd.	"	27..	Windsor...	"	"	29	"	78....	52 94
Walkerville Brewing Co., Ltd.	"	27..	"	"	"	29	"	78.....	60 13
Carling, T. H.	Mar.	25..	London.	"	"	34	"	238.....	17 18
Wickwire, W. N.	April	5..	Halifax.	"	"	34	"	238.....	1,546 46
Victoria Phoenix Brewing Co.	"	5..	Victoria	"	"	34	"	238.....	190 65
Carling, T. H.	"	7..	London.	"	"	34	"	238.....	19 76
Walkerville Brewing Co., Ltd.	"	7..	Windsor.	"	"	34	"	238.....	205 31
McCarthy, D. J.	"	15..	Prescott.	"	"	34	"	238.....	19 74
Vancouver Breweries, Ltd., The	"	18..	Vancouver.	"	"	29	"	78.....	63 45
Wilson, W. D.	"	18..	Toronto	"	"	34	"	178.....	332 47
Vancouver Breweries, Ltd., The	June	14..	Vancouver.	"	"	29	"	78.....	63 51
Manitoba Brewing & Malting Co.	"	19..	Winnipeg.	"	"	29	"	78.....	562 58
Brain, Mary E.	July	4..	Toronto	"	"	34	"	238.....	30 00
Victoria Phoenix Brewing Co.	"	8..	Victoria.	"	"	34	"	238.....	467 79

No. 16.—REFUNDS of Revenue—Continued.

EXCISE—Continued.

Articles.	To whom paid.	Date.	Divisions.	Under what Authority Refunded.	Amounts.	Totals.
		1905.			\$ cts.	\$ cts.
Malt <i>Cont.</i>	Wickwire, W. N.	July. 8	Halifax.	Refunded under Revised Statutes, cap. 34, sec. 238	1,695 48	
	Vancouver Breweries, Ltd., The	" 18	Vancouver	" 29	62 65	
	Copland Brewing Co., Ltd	" 21	Toronto	" 29	2,133 51	
	Anderton & Co.	" 21	"	" 29	134 17	
	Barrie Brewing Co., The	" 21	"	" 29	77 87	
	Wright, A. J.	" 21	"	" 29	39 17	
	Bram, M. E.	" 21	"	" 29	169 25	
	Rocot, C.	" 21	"	" 29	373 56	
	Boswell & Bros.	" 21	"	" 29	1,140 57	
	Beaufort Brewing Co	" 21	Quebec	" 29	558 00	
	Amyot & Gauvin.	" 21	"	" 29	690 00	
	May, L. A.	" 21	Halifax.	" 29	223 95	
	Wickwire, W. N.	" 21	"	" 29	1,474 08	
	Halifax Breweries, Ltd.	" 21	"	" 29	507 02	
	Jones, Simeon, Ltd.	" 21	St. John.	" 29	300 00	
	Ready, James.	" 21	"	" 29	825 70	
	Victoria Phoenix Brewing Co., The	" 21	Victoria.	" 29	390 00	
	Union Brewing Co., Ltd., The	" 21	"	" 29	236 89	
	Silver Spring Brewery, Ltd., The	" 21	Sherbrooke	" 29	978 00	
	Wiser, J. P.	" 26	Prescott	" 29	222 30	
	White, Thos. F.	" 26	St. Catharines	" 29	224 81	
	Hiram Walker & Sons, Ltd.	" 26	Windsor	" 29	1,956 00	
	Irion, A. L.	" 26	"	" 29	367 50	
	Schoenith, Geo.	" 26	"	" 29	12 30	
	Tollier, J. A.	" 26	St. Hyacinthe.	" 29	154 56	
		1904.				61,202 78
Tobacco	McKenna, A.	Aug. 2	Pictou.	" 34	497 84	
	Seivert, J. G.	" 3	Halifax.	" 34	7 92	
	Seaton, R. B. & Co.	" 3	"	" 34	271 50	
	Davis & Sons, S.	" 6	Montreal.	" 34	465 90	
	Bollard, A.	" 6	Toronto	" 34	0 89	

G. E. Tuckett & Son Co., Ltd., The	9..	Hamilton.	34	"	259.....	138 03
Seivert, J. G.	9..	Halifax	34	"	238 ..	6 94
Isaacs, A.	9..	St. John.....	34	"	259.....	15 15
Robertson, H. R.	13..	London.	34	"	238.....	34 40
McKenna, A.	13..	Pictou.....	34	"	238.....	36 72
Henry, James.	15..	Montreal.....	34	"	259	4 92
Solomon, E.	15..	"	34	"	259	4 20
American Tobacco Co. of Canada, Ltd., The.....	15..	"	34	"	259.....	1,232 25
Fortier, J. M., Ltd.....	15..	"	34	"	259	29 20
Goldstein, B.	15..	"	34	"	259.....	12 05
Forward, H. F.	20..	Belleville	34	"	238.....	281 80
Hembecker, John.....	20..	Winnipeg.....	34	"	238.....	61 90
Manness, S. R.	20..	London.....	34	"	238.....	69 00
American Tobacco Co. of Canada, Ltd., The.....	20..	Montreal.....	34	"	238.....	184 60
American Tobacco Co. of Canada, Ltd., The.....	20..	"	34	"	238	121 50
Bryan, Geo. F.	20..	Winnipeg.	34	"	238.....	260 90
Henry, James.	3..	Montreal.....	34	"	270	24 00
Fortier, J. M., Ltd.....	3..	"	34	"	270.....	2 00
Fortier, J. M., Ltd.....	3..	"	34	"	238.....	97 23
Harkness, T.	3..	"	34	"	238.....	20 68
Hobrecker, A.	3..	Halifax.....	34	"	238.....	214 16
McKenna, A.	3..	Pictou.....	34	"	238.....	7 68
Flynn, F. L.	3..	Hamilton.	34	"	238	46 00
Cauley, B.	3..	"	34	"	238	70 10
Blumensteil, I.	3..	"	34	"	238.....	148 40
Brener, A. H.	3..	London.....	34	"	238.....	371 60
Simon, H.	3..	Montreal.....	34	"	238	143 10
Jacobs, H. & Co.	3..	"	34	"	238	395 70
Fortier, J. M., Ltd.....	3..	"	34	"	238	1,729 30
Lee, Thos.	3..	Winnipeg.....	34	"	238.....	98 00
Mouaburg, Chas.	3..	"	34	"	238.....	190 80
Fair, T. J. Co., Ltd.....	3..	Brantford	34	"	238.....	159 10
Inland Cigar Mfg. Co. of B. C., Ltd., The	9	Vancouver.	34	"	238	270 20
Weis, Frank	9..	St. Catharines .	34	"	238.....	44 30
Tuckett Cigar Co., Ltd., The	16..	Hamilton.....	34	"	238	388 00
Spilling, M. E.	16..	Toronto	34	"	238	167 00
Kilbourne, W. P.	16..	Winnipeg.....	34	"	238	198 80
McKenna, A.	16..	Pictou.....	34	"	238	154 32
Bollard, A.	19..	Toronto	34	"	259.....	2 11
Henry, James.	19..	Montreal.....	34	"	259.....	2 82
Goldstein, B.	19..	"	34	"	259	13 34
Fin, S.	19..	"	34	"	259.....	0 52
Solomon, E.	19..	"	34	"	259	5 54
Fortier, J. M., Ltd.....	19..	"	34	"	259	11 26

No. 16.—REFUNDS of Revenue—Continued.

EXCISE—Continued.

Articles.	To whom paid.	Date.	Divisions.	Under what Authority Refunded.	Amounts.	Totals.
		1904.			\$ cts.	\$ cts.
Tobacco—Con.	American Tobacco Co. of Canada, Ltd., The.	Sept	Montreal.	Refunded under Revised Statutes, cap. 34, sec. 259.	1,452 71	
	Isaacs, A.	"	St. John.	"	16 43	
	Geo. F. Tuckett & Son Co., Ltd., The.	"	Hamilton.	"	187 22	
	Schmoter, A. & Sons.	"	Victoria.	"	49 90	
	McNee, John.	"	London.	"	135 00	
	McDonald, R. D.	"	"	"	317 90	
	Milligan, Geo.	"	Toronto.	"	489 60	
	Timmons & Mellwain.	"	St. Catharines.	"	38 90	
	Kelley, Geo.	"	London.	"	94 20	
	Tobin & Co., John.	"	Halifax.	"	97 08	
	McKenna, A.	"	Pictou.	"	46 56	
	O'Brien, W.	Oct.	Windsor.	"	6 00	
	Macdonald, Sir W. C.	"	Montreal.	"	254 20	
	American Tobacco Co. of Canada, Ltd., The.	"	"	"	603 30	
	Payne, J. B.	"	Sherbrooke.	"	133 10	
	Wilson, Andrew.	"	Toronto.	"	327 20	
	Dooley, James.	"	London.	"	337 20	
	Timmons & Mellwain.	"	St. Catharines.	"	23 10	
	Grothe, L. O.	"	Montreal.	"	1,304 00	
	Spilling, M. E.	"	Toronto.	"	23 00	
	Macdonald, Sir W. C.	"	Montreal.	"	111 10	
	McKenna, A.	"	Pictou.	"	397 20	
	Tuckett, G. T.	"	Montreal.	"	369 90	
	Bollard, A.	"	Toronto.	"	0 69	
	LeMesurier, John.	"	Quebec.	"	9 79	
	Oriental Tobacco Co.	"	Montreal.	"	1 07	
	Atesthian, C.	"	"	"	3 06	
	Solomon, E.	"	"	"	5 49	
	Fortier, J. M., Ltd.	"	"	"	42 09	
	Goldstein, B.	"	"	"	7 21	
	Isaacs, A.	"	St. John.	"	29 12	
	Geo. F. Tuckett & Son Co., Ltd., The.	"	Hamilton.	"	204 10	

American Tobacco Co. of Canada, Ltd., The.....	17..	Montreal.....	34	"	259.....	1,289 42
Goldstein, B.....	19..	"	34	"	238	1 13
Donohue, D.....	19..	Hamilton...	34	"	238	86 90
Tuckett Cigar Co., Ltd., The	19..	"	34	"	238	358 40
Hobreeker, A	21..	Halifax..	34	"	238.....	168 59
Creed, J. N. & Co.....	25..	"	34	"	238.....	28 40
McKenna, A.....	25..	Pictou. .	34	"	238.....	129 20
Geo. E. Tuckett & Son Co., Ltd., The.....	25..	Hamilton.....	34	"	238	2,403 86
Tansey, C. E.....	25..	St. Catharines.....	34	"	238	23 20
Hirsch, Jacob.....	25..	Montreal	34	"	238.....	309 60
Gorham, J. W. & Co	31..	Halifax.....	34	"	238.....	68 36
Macdonald, Sir W. C. Nov.	8..	Montreal.....	34	"	238.....	112 20
McKenna, A.....	8..	Pictou.....	34	"	238.....	36 80
Creed, J. N. & Co.....	8..	Halifax.....	34	"	238.....	169 30
Creed, J. N. & Co.....	8..	"	34	"	238	40 00
Hobreeker, A.....	8..	"	34	"	238.....	6 62
American Tobacco Co. of Canada, Ltd., The	8..	Montreal...	34	"	238.....	441 10
Kelly, Geo.....	8..	London.....	34	"	238.....	48 20
Donnelly, James.....	8..	"	34	"	238.....	53 00
Nolan, J. T.....	8	"	34	"	238.....	150 20
McDonald, R. D	8..	"	34	"	238.....	198 60
Dyer, J. J	8..	"	34	"	238.....	198 70
Whaley, H. R	8..	Windsor...	34	"	238.....	51 10
Ryall, Chas A	8	"	34	"	238	54 40
Jacobs, H. & Co	8..	Montreal.	34	"	238.....	378 80
Payne, J. B.....	8..	Sherbrooke.....	34	"	238.....	169 40
Winterhalt, Jos	10..	Guelph.....	34	"	238.....	66 80
Harkness, T	10..	Montreal.	34	"	238.....	7 50
Hobreeker, A.....	10..	Halifax.....	34	"	238.....	69 04
Pauld Bros. & Co.....	18..	"	34	"	238.....	71 16
Bellard, A	19..	Toronto	34	"	259.....	1 54
Henry, James	19..	Montreal.....	34	"	259.....	4 84
Goldstein, B.	19..	"	34	"	259.....	5 40
Ateshian, C.....	19..	"	34	"	259.....	4 08
Solomon, E.....	19..	"	34	"	259.....	6 35
Fortier, J. M., Ltd	19..	"	34	"	259.....	35 87
American Tobacco Co. of Canada, Ltd., The	19..	"	34	"	259.....	1,320 58
Isaacs, A	19	St. John.	34	"	259.....	18 51
Geo. E. Tuckett & Son Co., Ltd., The.....	19..	Hamilton	34	"	259.....	138 60
McKenna, A.....	19..	Pictou.....	34	"	238.....	131 60
Hobreeker, A	28..	Halifax.....	34	"	238.....	93 75
Fair, T. J. & Co., Ltd	28	Brantford	34	"	238.....	122 60
Moses, John.....	28..	Toronto	34	"	238.....	41 40
Wilson, Andrew.....	28..	"	34	"	238.....	365 70
Grothé, L. O.	28	Montreal.....	34	"	238.....	1,189 50

No. 16.—REFUNDS of Revenue—Continued.

EXCISE—Continued.

Articles.	To whom paid.	Date.	Divisions.	Under what Authority Refunded.	Amounts.	Totals.
		1904.			\$ cts.	\$ cts.
Tobacco— <i>Cont.</i>	American Tobacco Co. of Canada, Ltd., The.....	Nov. 29..	Montreal.....	Refunded under Revised Statutes cap. 34, sec. 34 " 238.....	244 90	
	Hobbrecker, A.....	" 29..	Halifax.	" " 238.....	12 00	
	Bauld Bros. & Co.....	Dec. 10..	" ".....	" " 238.....	198 07	
	Creed, J. N. & Co.....	" 10..	" ".....	" " 238.....	216 42	
	McKenna, A.....	" 10..	Pictou.....	" " 238.....	308 88	
	Hobbrecker, A.....	" 10..	Halifax.....	" " 238.....	185 48	
	Macdonald, Sir W. C.....	" 10..	Montreal.....	" " 238.....	112 20	
	Fortier, J. M., Ltd.....	" 10..	" ".....	" " 238.....	1,666 30	
	Kelly, S. A.....	" 10..	Vancouver.....	" " 238.....	47 00	
	Mauness, S. R.....	" 10..	London.....	" " 238.....	50 90	
	Ward, W.....	" 10..	" ".....	" " 238.....	179 30	
	McDonnald, R. D.....	" 10..	" ".....	" " 238.....	215 40	
	Smith, Jos.....	" 10..	" ".....	" " 238.....	215 70	
	McNee, John.....	" 10..	" ".....	" " 238.....	237 90	
	Dooley, James.....	" 10..	" ".....	" " 238.....	341 30	
	Brener, A. H.....	" 10..	" ".....	" " 238.....	480 30	
	Gignac, R. T.....	" 10..	Windsor.....	" " 238.....	206 50	
	McHugh, J.....	" 13..	St. Catharines.....	" " 238.....	34 80	
	Youngheart, Ed.....	" 13..	Montreal.....	" " 238.....	356 90	
	Creed, J. N. & Co.....	" 13..	Halifax.....	" " 238.....	4 75	
	Geo. E. Tuckett & Son Co., Ltd., The.....	" 13..	Hamilton.....	" " 238.....	1,447 49	
	Bollard, A.....	" 15..	Toronto.....	" " 259.....	1 69	
	Henry, James.....	" 15..	Montreal.....	" " 259.....	4 88	
	Goldstein, B.....	" 15..	" ".....	" " 259.....	6 46	
	Ateshian, C.....	" 15..	" ".....	" " 259.....	6 99	
	Solomon, E.....	" 15..	" ".....	" " 259.....	8 63	
	Fortier, J. M., Ltd.....	" 15..	" ".....	" " 259.....	28 05	
	American Tobacco Co. of Canada, Ltd., The.....	" 15..	" ".....	" " 259.....	1,320 01	
	Isaacs, A.....	" 15..	St. John.....	" " 259.....	25 33	
	Geo. E. Tuckett & Son Co., Ltd., The.....	" 15..	Hamilton.....	" " 259.....	115 40	
	Jacobs, H. & Co.....	" 15..	Montreal.....	" " 238.....	342 00	
	Milligan, Geo.....	" 19..	Toronto.....	" " 238.....	683 20	
	Tuckett, Geo. T.....	" 19..	Montreal.....	" " 238.....	379 20	

American Tobacco Co. of Canada, Ltd., The.	"	19..	"	"	31	"	238.....	8	10
Geo. E. Tuckett & Son Co., Ltd., The.....	"	19..	Hamilton		31	"	238.....	991	61
McKenna, A.....	"	19..	Pictou ..		34	"	238.....	41	68
Vooght Bros.....	"	19..	"		34	"	238.....	3	74
McGowan, Geo. A.....	"	19..	Kingston		31	"	238.....	218	90
Fortier, J. M., Ltd	"	22..	Montreal		34	"	238.....	1,244	60
Tuckett Cigar Co., Ltd	"	22..	Hamilton		34	"	238.....	362	70
Tobin, John & Co.....	"	22..	Halifax.....		34	"	238.....	56	80
McKenna, A.....	"	22..	Pictou		34	"	238.....	260	99
Isaacs, A.....	"	22..	St. John.....		34	"	238.....	23	12
Creed, J. N. & Co.....	"	22..	Halifax.....		34	"	238.....	9	75
Fair, T. J. & Co.....	"	28..	Brantford		34	"	238.....	3	00
Bauld Bros. & Co.....	"	29..	Halifax.....		34	"	238.....	9	35
1905.									
American Tobacco Co. of Canada, Ltd., The.....	Jan.	11..	Montreal		31	"	238.....	648	20
Tobin, John & Co.....	"	11..	St. John.....		31	"	238.....	17	95
Macdonald, Sir W. C.....	"	11..	Montreal		34	"	238.....	212	40
Dooley, James.....	"	11..	London.....		31	"	238.....	3	90
American Tobacco Co. of Canada, Ltd., The. .	"	11..	Montreal		34	"	238.....	173	62
Webster, W. R.....	"	11..	Sherbrooke.....		34	"	238.....	501	50
Payne, J. B.....	"	18..	"		31	"	238.....	151	40
Hirsch, Jacob.....	"	18..	Montreal		34	"	238.....	151	90
Tuckett, G. T.....	"	18..	"		31	"	238.....	157	10
Tuckett Cigar Co., Ltd	"	18..	Hamilton		31	"	238.....	275	30
Oberndorffer, S. R.....	"	18..	Kingston		34	"	238.....	195	20
Daly, John M.....	"	18..	London.....		34	"	238.....	88	90
Dooley, James.....	"	18..	"		31	"	238.....	240	40
Wilson, Andrew.....	"	18..	Toronto		34	"	238.....	449	30
Bantly, M.....	"	18..	Victoria		31	"	238.....	2	12
Schnoter & Sons.....	"	18..	"		34	"	238.....	4	62
Levy & Sons, J.....	"	18..	"		31	"	238.....	31	25
McKenna, A.....	"	18..	Pictou.....		34	"	238.....	106	08
Ateshian, C.....	"	20..	Montreal		31	"	259.....	7	86
Oriental Tobacco Co.	"	20..	"		31	"	259.....	4	47
Henry, James.....	"	20..	"		31	"	259.....	3	12
Goldstein, B.....	"	20..	"		34	"	259.....	3	65
Kim, S.....	"	20..	"		34	"	259.....	1	06
Solomon, E.....	"	20..	"		34	"	259.....	8	21
Fortier, J. M., Ltd.....	"	20..	"		34	"	259.....	37	64
American Tobacco Co. of Canada, Ltd., The.....	"	20..	Quebec.....		34	"	259.....	1,332	65
Rock City Tobacco Co., Ltd.	"	20..	"		34	"	259.....	44	12
LeMesurier, John.....	"	20..	"		34	"	259.....	9	86
Isaacs, A.....	"	20..	St. John.....		34	"	259.....	15	36
Geo. E. Tuckett & Son Co., Ltd., The.....	"	20..	Hamilton		31	"	259.....	143	18

No. 16.—REFUNDS of Revenue—Continued.

EXCISE—Continued.

Articles.	To whom paid.	Date.	Divisions.	Under what Authority Refunded.	Amounts.	Totals.
		1905.			\$ cts.	\$ cts.
Tobacco—Con.	American Tobacco Co. of Canada, Ltd., The.	Jan. 27.	Montreal.	Refunded under Revised Statutes, cap. 34, sec. 238.	574 60	
	Macdonald, Sir W. C.	" 27.	"	" 34 " 259.	112 20	
	Fortier, J. M., Ltd.	" 27.	"	" 34 " 259.	511 30	
	Sweet, D.	" 27.	Hamilton	" 34 " 259.	41 30	
	Blumensteil, J.	" 27.	Montreal	" 34 " 259.	204 20	
	McKenna, A.	Feb. 6.	Pictou.	" 34 " 259.	63 93	
	Creed, J. N. & Co.	" 6.	Halifax	" 34 " 259.	13 75	
	Hobbrecker, A.	" 6.	"	" 34 " 259.	110 62	
	Geo. E. Tuckett & Son Co., Ltd., The	" 9.	Hamilton	" 34 " 259.	574 85	
	Hobbrecker, A.	" 11.	Halifax	" 34 " 259.	11 36	
	American Tobacco Co. of Canada, Ltd., The.	" 13.	Montreal.	" 34 " 259.	283 10	
	McKenna, A.	" 14.	Pictou.	" 34 " 259.	20 40	
	Firstbrook, Joseph.	" 14.	London.	" 34 " 259.	68 60	
	Donnelly, James.	" 14.	"	" 34 " 259.	33 50	
	Kelly, Geo.	" 14.	"	" 34 " 259.	161 70	
	Dyer, J. J.	" 14.	"	" 34 " 259.	202 30	
	Fair, T. J. & Co. Ltd.	" 14.	Brantford.	" 34 " 259.	119 40	
	Tansey, C. E.	" 14.	St. Catharines.	" 34 " 259.	28 20	
	Shaw, H. V.	" 14.	Winnipeg.	" 34 " 259.	53 80	
	Hobbrecker, A.	" 14.	Halifax	" 34 " 259.	401 25	
	Bollard, A.	" 14.	Toronto	" 34 " 259.	0 58	
	Solomon, E.	" 15.	Montreal.	" 34 " 259.	5 38	
	Fortier, J. M. Ltd.	" 15.	"	" 34 " 259.	15 77	
	American Tobacco Co. of Canada, Ltd., The.	" 15.	St. John	" 34 " 259.	1,238 22	
	Isaacs, A.	" 15.	"	" 34 " 259.	9 07	
	Geo. E. Tuckett & Son Co., Ltd., The	" 15.	Hamilton	" 34 " 259.	102 69	
	Macdonald, Sir W. C.	" 20.	Montreal.	" 34 " 238.	112 20	
	Geo. E. Tuckett & Son Co., Ltd., The	" 27.	Hamilton	" 34 " 238.	143 00	
	Firstbrook, J.	Mar. 1.	London	" 34 " 238.	1 90	
	Johnston, J. M.	" 4.	Victoria	" 34 " 238.	28 30	
	Harkness, J. M.	" 4.	Montreal.	" 34 " 238.	179 90	

Nolan, J. F.....	"	4..	London	"	"	34	"	238.....	240 40
Wilson, Andrew	"	4..	Toronto.....	"	"	34	"	238.....	312 00
Mulligan, Geo.....	"	4..	"	"	"	34	"	238	561 10
Tobin, John & Co.	"	10..	Halifax.....	"	"	34	"	238.....	9 12
Hobbreker, A.	"	10..	"	"	"	34	"	238.....	172 19
"	"	10..	"	"	"	34	"	238	0 87
American Tobacco Co. of Canada, Ltd., The.....	"	10..	Montreal.....	"	"	34	"	238.....	224 40
Tuckett Cigar Co., Ltd., The	"	11..	Hamilton.....	"	"	34	"	238.....	259 50
Kelly, G.	"	11..	London.....	"	"	34	"	238.....	69 40
McNee, John.....	"	11..	"	"	"	34	"	238.....	287 90
Harrocks, T. J.	"	11..	Toronto.....	"	"	34	"	238.....	56 80
Taylor, John	"	11..	"	"	"	34	"	238.....	135 40
Geo. E. Tuckett & Son Co., Ltd., The.....	"	15..	Hamilton.....	"	"	34	"	238	1,460 37
Thomas, E. A.	"	15..	Halifax.....	"	"	34	"	238.....	8 12
American Tobacco Co. of Canada, Ltd., The.	"	15..	Montreal.....	"	"	34	"	238	52 99
Bollard, A.	"	15..	Toronto.....	"	"	34	"	259.....	1 26
Geo. E. Tuckett & Son Co., Ltd., The.....	"	15..	Hamilton.....	"	"	34	"	259.....	113 34
Solomon, E.	"	15..	Montreal.....	"	"	34	"	259.....	6 13
Fortier, J. M., Ltd	"	15..	"	"	"	34	"	259.....	12 81
American Tobacco Co. of Canada, Ltd., The.....	"	15..	"	"	"	34	"	259.....	1,072 09
Isaacs, A.	"	15..	St. John.....	"	"	34	"	259.....	10 31
Ward, W.	"	15..	London.....	"	"	34	"	238	126 90
American Tobacco Co. of Canada, Ltd., The.	"	20..	Montreal.....	"	"	34	"	238.....	100 40
Hobbreker, A.	"	20..	Halifax.....	"	"	34	"	238.....	4 46
Tobin, John & Co.	"	21..	"	"	"	34	"	238	17 20
McDonald, R. D.	"	21..	London.....	"	"	34	"	238.....	454 60
Fortier, J. M., Ltd.....	"	22..	Montreal.....	"	"	34	"	238.....	968 70
Smith, Jos.	"	25..	London.....	"	"	34	"	238.....	186 80
Brener, A. H.	"	25..	"	"	"	34	"	238.....	280 70
Payne, J. B.	"	25..	Sherbrooke.....	"	"	34	"	238.....	82 40
Hobbreker, A.	"	25..	Halifax.....	"	"	34	"	238.....	207 52
"	"	25..	"	"	"	34	"	238.....	72 43
Henry, J.	"	30..	Montreal.....	"	"	34	"	238.....	20 40
Fair, T. J. & Co.	"	31..	Brantford.....	"	"	34	"	238.....	143 70
Jacobs, H. & Co.	"	31..	Montreal.....	"	"	34	"	238.....	471 30
Lee, Thomas.....	"	31..	Winnipeg.....	"	"	34	"	238.....	99 60
Fortier, J. M. Ltd.....	April	1..	Montreal.....	"	"	34	"	238.....	32 37
American Tobacco Co. of Canada, Ltd., The.....	"	1..	"	"	"	34	"	238.....	12 10
Sherbrooke Cigar Co., Ltd., The	"	11..	Sherbrooke.....	"	"	34	"	238.....	263 00
Barry, H. D.	"	11..	Quebec.....	"	"	34	"	238.....	330 60
Lally & Despond.....	"	11..	Guelph.....	"	"	34	"	238	36 20
Blumensteil, J.	"	11..	Montreal.....	"	"	34	"	238.....	156 80

No. 16.—REFUNDS of Revenue—Continued.

EXCISE—Continued.						
Articles.	To whom paid.	Date.	Divisions.	Under what Authority Refunded.	Amounts.	Totals.
		1905.			\$ cts.	\$ cts.
Tobacco—Con.	Dooley, James.....	April 11..	London.....	Refunded under Revised Statutes, cap. 34, sec. 238.....	340 90	
	McKenna, A.....	" 14..	Pictou.....	" " 34 " 238.....	289 36	
	American Tobacco Co. of Canada, Ltd., The.....	" 14..	Montreal.....	" " 34 " 238.....	7 72	
	Bollard, Arthur.....	" 14..	Toronto.....	" " 34 " 259.....	1 64	
	Klein, A.....	" 14..	Montreal.....	" " 34 " 259.....	1 00	
	Henry, James.....	" 14..	".....	" " 34 " 259.....	7 53	
	Goldstein, B.....	" 14..	".....	" " 34 " 259.....	6 68	
	Oriental Tobacco Co.....	" 14..	".....	" " 34 " 259.....	1 52	
	Ateshian, C.....	" 14..	".....	" " 34 " 259.....	6 34	
	Solomon, E.....	" 14..	".....	" " 34 " 259.....	7 92	
	Kortier, J. M., Ltd.....	" 14..	".....	" " 34 " 259.....	25 03	
	American Tobacco Co. of Canada, Ltd., The.....	" 14..	".....	" " 34 " 259.....	1,207 09	
	Isaacs, A.....	" 14..	St. John.....	" " 34 " 259.....	16 16	
	Geo. B. Tuckett & Son Co., Ltd., The.....	" 15..	Hamilton.....	" " 29 " 78.....	175 96	
	Billman, Chisholm & Co.....	" 15..	Halifax.....	" " 34 " 238.....	51 46	
	Macdonald, Sir W. C.....	" 20..	Montreal.....	" " 34 " 238.....	112 20	
	Grothé, L. O.....	" 20..	".....	" " 34 " 238.....	1,140 70	
	Schnoter, Frank.....	" 20..	Victoria.....	" " 34 " 238.....	46 20	
	Tuckett Cigar Co., Ltd., The.....	" 20..	Hamilton.....	" " 34 " 238.....	256 50	
	Isaacs, A.....	" 28..	St. John.....	" " 34 " 238.....	359 37	
	American Tobacco Co. of Canada, Ltd., The.....	" 28..	Montreal.....	" " 34 " 238.....	430 00	
	McKenna, A.....	" 28..	Pictou.....	" " 34 " 238.....	248 08	
	Milligan, G.....	" 28..	Toronto.....	" " 34 " 238.....	556 40	
	Henry, James.....	May 6..	Montreal.....	" " 34 " 238.....	17 80	
	Tobin, John, & Co.....	" 6..	Halifax.....	" " 34 " 238.....	8 12	
	Hobreeker, A.....	" 6..	".....	" " 34 " 238.....	67 50	
	Hobreeker, A.....	" 8..	".....	" " 34 " 238.....	133 93	
	McKenna, A.....	" 9..	Pictou.....	" " 34 " 238.....	91 20	
	Nicholson, D.....	" 9..	Charlottetown.....	" " 34 " 238.....	23 94	
	Harkness, Thos.....	" 9..	Montreal.....	" " 34 " 238.....	204 60	
	Jacobs H. & Co.....	" 9..	".....	" " 34 " 238.....	327 10	
	Winterhalt, Joseph.....	" 9..	Guelfh.....	" " 34 " 238.....	61 70	
	McGowan, G. A.....	" 9..	Kingston.....	" " 34 " 238.....	102 40	

Dooley, James.....	"	9..	London.....	"	"	238.....	34 "	138 60
McHugh, John.....	"	9..	St. Catharines ..	"	"	238.....	34 "	38 50
Wilson, Andrew.....	"	9..	Toronto.....	"	"	238.....	34 "	309 00
Ward, Wm.....	"	13..	London.....	"	"	238.....	34 "	5 20
Geo. E. Tuckett & Son Co., Ltd., The.....	"	13..	Hamilton	"	"	238.....	34 "	943 16
Tuckett Cigar Co., Ltd., The	"	13..	"	"	"	238.....	34 "	220 00
Fortier, J. M., Ltd.....	"	13..	Montreal.....	"	"	238.....	34 "	1,018 50
Bollard, Arthur.....	"	18..	Toronto.....	"	"	259.....	34 "	1 93
Goldstein, B.....	"	18..	Montreal	"	"	238.....	34 "	5 66
Henry, James.....	"	18..	"	"	"	238.....	34 "	6 44
Solomon, E.....	"	18..	"	"	"	238.....	34 "	6 50
Fortier, J. M., Ltd.....	"	18..	"	"	"	238.....	34 "	23 82
American Tobacco Co. of Canada, Ltd., The.....	"	18..	"	"	"	238.....	34 "	1,238 25
Isaacs, A.....	"	18..	St. John.....	"	"	259	34 "	18 33
Geo. E. Tuckett & Son Co., Ltd., The.....	"	"	Hamilton.....	"	"	259	34 "	131 30
Tuckett Cigar Co., The.....	"	19..	"	"	"	238.....	34 "	21 47
"	"	22..	"	"	"	238.....	34 "	1 81
"	"	22..	"	"	"	238.....	34 "	12 20
Hobbrecker, A.....	"	22..	Halifax.....	"	"	238.....	34 "	43 56
McKenna, A.....	"	22..	Pictou.....	"	"	238.....	34 "	265 28
American Tobacco Co. of Canada, Ltd., The.....	"	27..	Montreal	"	"	238.....	34 "	349 30
McKenna, A.....	June	6..	Pictou.....	"	"	238.....	34 "	190 32
Dyer, John.....	"	6..	London.....	"	"	238.....	34 "	186 90
Bryan, G. F.....	"	6..	Winnipeg	"	"	238.....	34 "	261 80
Bollard, Arthur.....	"	14..	Toronto	"	"	259	34 "	2 68
Goldstein, B.....	"	14..	Montreal	"	"	259.....	34 "	5 18
Solomon, E.....	"	14..	"	"	"	259	34 "	8 43
Fortier, J. M., Ltd.....	"	14..	"	"	"	259	34 "	26 83
American Tobacco Co. of Canada, Ltd., The.....	"	14..	"	"	"	259.....	34 "	1,612 77
Isaacs, A.....	"	14..	St. John.....	"	"	238.....	34 "	16 13
Hobbrecker, A.....	"	14..	Halifax.....	"	"	259	34 "	31 25
Geo. E. Tuckett & Son Co., Ltd., The.....	"	14..	Hamilton.....	"	"	238.....	34 "	169 32
Rair, T. J. & Co., Ltd.	"	14..	Brantford	"	"	238	34 "	117 40
American Tobacco Co. of Canada, Ltd., The.....	"	14..	Montreal.....	"	"	238.....	34 "	9 70
Ateshian, C.....	"	14..	"	"	"	238.....	34 "	2 70
McKenna, A.....	"	20..	Pictou.....	"	"	238.....	34 "	18 96
Tietzen, Wm.....	"	20..	Vancouver... ..	"	"	238.....	34 "	291 30
Wilson, Andrew.....	"	20..	Toronto	"	"	238.....	34 "	379 30
Kelley, Geo.....	"	20..	London.....	"	"	238.....	34 "	111 90
Daly, John M.....	"	20..	"	"	"	238.....	34 "	161 00
Tuckett Cigar Co., Ltd., The.....	"	20..	"	"	"	238.....	34 "	258 10
Macdonald, Sir W. C.....	"	24..	Hamilton.....	"	"	238.....	34 "	112 20
		24..	Montreal.....	"	"	238.....	34 "	

No. 16.—REFUNDS of Revenue—Concluded.

EXCISE—Concluded.						
Articles.	To whom paid.	Date.	Divisions.	Under what Authority Refunded.	Amounts.	Totals.
		1905.			\$ cts.	\$ cts.
Tobacco Coa.	Weis, Frank	June 24..	St. Catharines....	Refunded under Revised Statutes, cap. 34, sec. 238	60 90	
	Dooley, James.....	" 24..	London.....	" 34 " 238.....	187 40	
	Milligan, George	" 24..	Toronto	" 34 " 238.....	623 80	
	Nolan, J. F.....	July 4..	London.....	" 34 " 238.....	69 40	
	Empire Tobacco Co., Ltd.,	" 8..	Sherbrooke.....	" 34 " 238.....	40 00	
	Mercer, Frank	" 8..	London.....	" 34 " 238.....	29 00	
	Manness, S. R.	" 8..	"	" 34 " 238.....	50 60	
	Kelley, Geo.....	" 8..	"	" 34 " 238.....	71 50	
	McNee John.....	" 8..	"	" 34 " 238.....	409 70	
	Laughton, F. W.....	" 8..	Guelph.....	" 34 " 238.....	131 30	
	Obernoffer, S.....	" 8..	Kingston.....	" 34 " 238.....	181 30	
	Poulin, P.....	" 8..	Brockville.....	" 34 " 238.....	128 70	
	McKenna, A.....	" 8..	Pictou.....	" 34 " 238.....	98 08	
	Tobin, John & Co.....	" 8..	Halifax.....	" 34 " 238.....	10 77	
	American Tobacco Co. of	" 8..	Montreal.....	" 34 " 238.....	279 80	
	Canada, Ltd., The.....	" 8..	"	" 34 " 238.....	90 19	
	Fortier, J. M., Ltd	" 8..	Halifax.....	" 34 " 238.....	241 84	
	Hobbrecker, A.....	" 12..	Sherbrooke.....	" 34 " 238.....	209 70	
	Payne, J. Bruce	" 17..	Toronto.....	" 34 " 259.....	1 85	
	Bollard, Arthur.....	" 17..	Charlottetown.....	" 34 " 259.....	18 39	
	Nicholson, Donald.....	" 17..	Quebec.....	" 34 " 259.....	13 11	
	LeMesurier, John	" 17..	Montreal.....	" 34 " 259.....	11 67	
	Ateshian, C.....	" 17..	"	" 34 " 259.....	4 48	
	Henry, James.....	" 17..	"	" 34 " 259.....	1 82	
	Oriental Tobacco Co.....	" 17..	"	" 34 " 259.....	3 75	
	Goldstein, B.....	" 17..	"	" 34 " 259.....	9 01	
	Solomon, E.....	" 17..	"	" 34 " 259.....	35 06	
	Fortier, J. M., Ltd.....	" 17..	"	" 34 " 259.....		
	American Tobacco Co. of	" 17..	"	" 34 " 259.....	1,612 63	
	Canada, Ltd., The.....	" 17..	St. John.....	" 34 " 259.....	13 74	
	Isaacs, A.....	" 17..	"	" 34 " 259.....		
	Geo. E. Tuckett & Son Co.,	" 17..	Hamilton.....	" 29 " 78.....	161 86	
	Ltd., The.....	" 17..	London.....	" 34 " 238.....	137 20	
	Bremer, A. H.....	" 18..	St. Catharines....	" 34 " 238.....	20 00	
	Tamsey, C. E.....	" 18..	Toronto	" 34 " 238.....	87 90	
	Taylor, John.....	" 18..	London.....	" 34 " 238.....	148 60	
	John J. Dyer.....	" 18..	"	" 34 " 238.....		

Cigars.....	Smith, Jos.....	"	18..	"	"	34 "	238 ..	161 50	80,493 21
	Nolan, J. P.....	"	18..	"	"	34 "	238 ..	244 50	
Officers' salaries..... Bonded Warehouse License	Tuckett Cigar Co., Ltd., The	"	21..	Hamilton	"	34 "	238 ..	202 40	9 00 300 00
	Donnelly, James.	"	21..	London.	"	34 "	238 ..	31 20	
	Ward, William.....	"	21..	"	"	34 "	238 ..	184 90	
	Hirsch, Jacob.....	"	21..	Montreal.	"	34 "	238 ..	258 50	
	McKenna, A.....	"	21..	Pictou..	"	34 "	238 ..	11 04	
	Gardner, H. B	"	26 ..	Brantford	"	34 "	238 ..	132 10	
	Less refunded							80,541 71 48 51	
Weights and mea- sures.	Firstbrook, Jos	1904. Nov.	25..	.....	.....	Refunded under Revised Statutes, cap. 34, sec. 238.....			1 80
	Tuckett Cigar Co., Ltd., The May 1904.	1905. May	22..	Hamilton.	.....	34 "	238 ..	7 20	.....
Electric light revenue	Allen, S.....	Dec.	28..	Brantford	.....	34 "	238 ..	.....	.....
	Ames Mercantile Co.	Nov.	29..	Dawson	.....	34 "	238 ..	20 00	.....
	George Mary.....	Feb.	27..	Perth	.....	34 "	238 ..	20 00	.....
	Dominion Coal Co.....	Dec.	28 ..	Port Hastings	.....	34 "	238 ..	1 04	40 00
	Maritime Nail Co.	"	28..	St. John..	.....	34 "	238 ..	3 00	.....
	Laurentine Pulp Co.	Jan.	30..	Grand Mère.	.....	34 "	238 ..	40 00	.....
	The British Columbia E Ry. Co	Oct.	1..	Vancouver.	.....	34 "	238 ..	3 00	44 01
	Winnipeg Electric Street Ry. Co..	Nov.	29..	Winnipeg	.....	34 "	238 ..	6 00	.....
	Grand total .....								.....
									198,135 88

INLAND REVENUE DEPARTMENT,
OTTAWA, August 31, 1905.

W. J. GERALD,
Deputy Minister.

WEIGHTS AND MEASURES, GAS, ELECTRIC LIGHT AND LAW STAMPS.

No. 18.—STATEMENT showing amount of Revenue accrued during Year ended June 30, 1905.

DR.

	Weights and Measures Stamps.	Gas Stamps.	Electric Light Stamps.	LAW STAMPS.				Totals.
				Supreme Court.	Ex- chequer Court.	Yukon Territorial Court.	Yukon Mining Court.	
	\$	\$	\$	\$	\$	\$	\$	\$
To amount of stamps destroyed or returned by distributors.								
To commission allowed.	261 38	10 00		72 50	191 85			271 38
To amount of stamps remaining in hands of distributors, June 30, 1905.	66,573 01	34,110 05	40,658 25			16,000 25	2,963 25	160,391 81
To balance, being the revenue during 1904-1905.	65,058 25	34,491 50	23,092 50	1,377 50	3,702 15	8,297 50	1,237 00	137,556 40
Totals	131,892 64	68,611 55	63,750 75	1,450 00	3,897 00	24,387 75	4,200 25	298,189 94

CR.

By amount of stamps in the hands of distributors on July, 1, 1904.	49,335 14	28,186 55	36,375 75			24,387 75	4,200 25	142,485 44
By stamps issued by Inland Revenue Department during the year	82,557 50	40,425 00	27,375 00	1,450 00	3,897 00			155,704 50
Totals	131,892 64	68,611 55	63,750 75	1,450 00	3,897 00	24,387 75	4,200 25	298,189 94

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 31, 1905.

WEIGHTS AND MEASURES, 1904-1905.

DR. No. 19 (A).—INSPECTION Divisions in Account with Revenue. Cr.

BALANCES DUE BY INSPECTORS, JULY 1, 1904.		DIVISIONS.	Stamps returned or destroyed.	Deposited to the credit of the Receiver General.	BALANCES DUE BY INSPECTORS, JUNE 30, 1905.		Totals.
Stamps on hand.	Cash on hand.				Stamps on hand.	Cash on hand.	
\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1,995 45		Belleville	22 70	3,917 17	4,069 40		8,009 27
4,098 01		Hamilton		8,495 52	5,452 49		13,948 01
2,592 31		Ottawa	1 00	4,055 22	2,241 09		6,297 31
5,432 16		Toronto	2 00	7,518 48	6,341 68		13,862 16
3,341 60		Windsor		9,735 35	4,986 25		14,721 60
17,459 53		..... Ontario	25 70	33,721 74	23,090 91		56,838 35
12,011 10		Montreal	215 59	9,729 81	19,308 40	7 30	29,261 10
3,641 15		Quebec		4,073 40	6,231 50	11 25	10,316 15
3,020 41	1 00	St. Hyacinthe		2,515 52	3,390 89		5,906 41
2,510 86		Three Rivers	0 31	923 35	2,337 20		3,260 86
21,183 52	1 00	Quebec	215 90	17,242 08	31,267 99	18 55	48,744 52
2,260 16	10 25	..... St. John, N.B.	2 34	1,800 76	1,316 31	1 00	3,120 41
326 83		Cape Breton	15 44	465 48	215 24		710 33
1,015 08		Halifax		1,113 94	1,335 48	13 16	2,462 58
1,141 55	84 07	Pictou		1,141 88	1,722 56	102 18	2,966 62
2,483 46	84 07	..... Nova Scotia	15 44	2,721 30	3,273 28	129 51	6,139 53
646 21		..... Charlottetown, P.E.I.		456 88	586 83		1,043 71

SESSIONAL PAPER No. 12

4,150 67	.....	6,137 50	.....	10,288 17	.....	2 00	6,883 87	3,402 30	.....	10,288 17
375 29	.....	2,307 00	.....	2,682 29	.....	.....	1,061 70	1,620 59	.....	2,682 29
776 30	.....	1,272 50	.....	2048 80	.....	.....	1,200 00	848 80	.....	2,048 80
.....	.....	1,166 00	.....	1,166 00	.....	.....	.....	1,166 00	.....	1,166 00
49,335 14	95 32	82,557 50	13 82	70 09	132,071 78	261 38	65,088 33	66,573 01	149 06	132,071 78
						.....	44 04			
							65,044 29			

12—4

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 31, 1905.

WEIGHTS AND MEASURES, 1904-1905.

No. 19 (B.)—Deputy Inspectors of the Old Divisions in Account with Revenue.

DR.

CR.

Balances due July 1, 1904. Cash on hand.	Totals.	Divisions.	Balances due June 30, 1905. Cash on hand.	Totals.
\$ cts.	\$ cts.		\$ cts.	\$ cts.
87 10	87 10	.....Essex, Ontario.	87 10	87 10
5 62	5 62	.....Hull, Quebec	5 62	5 62
92 72	92 72		92 72	92 72

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 31, 1905.

WEIGHTS AND MEASURES.

Dr. No. 20 (A).—INSPECTION DIVISIONS in Account with Expenditures. Cr.

12—41
2

Amounts received from Department to meet Expenditures.	DEDUCTIONS FROM SALARIES FOR			DIVISIONS.	EXPENDITURES AUTHORIZED BY THE DEPARTMENT.						Totals.
	Superan- tation.	Insurance.	(Guaranteee		Salaries.	Special Assistance	Seizures.	Rent.	Travelling Expenses.	Sundries.	
\$ cts.	\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
5,882 23	51 92		9 60	Belleville.....	3,094 74	941 62		275 00	1,197 92	434 47	5,943 75
8,157 27	32 08		16 20	Hamilton.....	6,749 68				1,360 06	95 81	8,205 55
6,027 06	13 96		12 60	Ottawa.....	4,649 78			250 00	932 23	221 61	6,053 62
6,096 51	16 04		10 80	Toronto.....	4,349 83				1,690 33	83 19	6,123 35
5,954 31	29 99		9 00	Windsor.....	3,899 75	383 28			1,619 99	140 37	5,993 30
32,117 38	143 99		58 20	Ontario.....	22,743 78	1,274 90		525 00	6,800 44	975 45	32,319 57
8,068 37	48 00		14 25	Montreal.....	6,074 84	55 46		530 00	1,293 43	176 89	8,130 62
8,631 16	80 56	38 28	15 60	Quebec.....	6,325 26	416 45		300 00	1,428 03	295 86	8,765 60
4,180 12			8 40	St. Hyacinthe.....	2,674 92	499 92			939 87	73 81	4,188 52
1,907 68			5 40	Three Rivers.....	1,549 92				346 50	16 66	1,913 08
22,787 33	128 56	38 28	43 65	Quebec.....	16,624 94	971 83		830 00	4,007 83	563 22	22,997 82
3,484 96	13 96		9 00	St. John, N.B.....	2,999 92				473 93	34 07	3,507 92
1,255 93			3 60	Cape Breton.....	850 00			50 00	326 67	32 86	1,259 53
3,182 28			5 40	Halifax.....	1,649 99	799 92		300 00	294 70	143 07	3,187 68
1,944 03	19 96		5 40	Pictou.....	1,649 92				256 46	63 01	1,969 39
6,382 24	19 96		14 40	Nova Scotia.....	4,149 91	799 92		350 00	877 83	238 94	6,416 60
1,834 85			5 40	Charlottetown, P.E.I.....	1,599 95		1 29		194 61	44 40	1,840 25

WEIGHTS AND MEASURES.

Dr. No. 20 (A). INSPECTION OF DIVISIONS in Account with Expenditures—Concluded. Cr.

Amounts received from Department to meet Expenditures.	DEDUCTIONS FROM SALARIES FOR			DIVISIONS.	EXPENDITURES AUTHORIZED BY THE DEPARTMENT.						Totals.		
	Superannuation.	Insurance.	Guarantee.		Totals.	Salaries.	Special Assistance.	Seizures.	Rent.	Travelling Expenses.		Sundries.	
%	cts.	%	cts.	%	cts.	%	cts.	%	cts.	%	cts.	%	cts.
6,461 00	4 01		14 10	6,479 44	Winnipeg	4,269 67				2,080 31	129 46		6,479 44
1,421 42	16 01		5 10	1,442 92	Calgary	999 92				433 00	10 00		1,442 92
7,882 48	20 08		19 80	7,922 36	Manitoba and N. W. Territories.	5,269 59				2,513 31	139 46		7,922 36
3,427 66			7 20	3,434 86	Victoria, B.C.	1,949 87			180 00	1,217 35	87 64		3,434 86
157 99			0 43	158 42	Yukon.	118 27				38 15	2 00		158 42
3,067 35				3,067 35	Chief Inspector.	2,600 00				467 35			3,067 35
5,288 56				5,288 56	General contingencies.						5,288 56		5,288 56
2,694 29				2,694 29	Metric system.						2,694 29		2,694 29
1,055 97				1,055 97	Printing.						1,055 97		1,055 97
171 90				171 90	Stationery.						171 90		171 90
90,352 96	326 55	38 28	158 08	90,875 87	Grand Totals.	58,056 23	3,046 65	1 29	1,885 00	16,590 80	11,295 90		90,875 87

INLAND REVENUE DEPARTMENT,
OTTAWA, August 31, 1905.

W. J. GERALD,
Deputy Minister.

WEIGHTS AND MEASURES.

DR. No. 20 (B).—OLD INSPECTION DIVISIONS in Account with Expenditures. CR.

Balances due by sundry persons, July 1, 1904.	Totals.	Divisions.	Balances due by sundry persons, June 30, 1905.	Totals.
\$ cts.	\$ cts.		\$ cts.	\$ cts.
39 56	39 56	Essex	39 56	39 56
33 53	33 53	Waterloo	33 53	33 53
73 09	73 09	Ontario	73 09	73 09
0 33	0 33	Drummond	0 33	0 33
41 45	41 45	Laval	41 45	41 45
26 88	26 88	Montmorency	26 88	26 88
27 51	27 51	Richelieu	27 51	27 51
96 17	96 17	Quebec	96 17	96 17
24 00	24 00	Lunenburg, Nova Scotia	24 00	24 00
193 26	193 26	Totals	193 26	193 26

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 31, 1905.

No. 21.—GAS INSPECTION, 1904-1905.

INSPECTION Districts in Account with Revenue.

Dr.

Cr.

BALANCES DUE BY INSPECTORS, JULY 1, 1904.			DISTRICTS.			BALANCES DUE BY INSPECTORS, JUNE 30, 1905.					
Stamps on hand.	Cash on hand.	Totals.	Penalties.	Sundries.	Totals.	Returned damp- aged stamps.	Deposited to the Receiver Gen- eral.	Stamps on hand.	Cash on hand.	Totals.	
%	cts.	%	cts.	%	cts.	%	cts.	%	cts.	%	cts.
686 00		1,061 00					149 00	912 00		1,061 00	
594 25		1,769 25					213 00	1,556 25		1,769 25	
749 00		1,149 00					269 25	879 75		1,149 00	
800 50		1,063 00					330 75	732 25		1,063 00	
179 00		554 00					191 00	363 00		554 00	
130 75		380 75					60 75	320 00		380 75	
325 75		1,325 75					247 00	1,078 75		1,325 75	
2,101 25		6,226 25					4,605 00	1,621 25		6,226 25	
628 00		753 00					392 50	360 50		753 00	
141 25		228 75					63 25	165 50		228 75	
1,821 00		4,111 00				10 00	2,740 50	1,360 50		4,111 00	
231 25		493 75					46 50	447 25		493 75	
2,218 00		2,218 00					812 50	1,405 50		2,218 00	
291 25		291 25					95 50	195 75		291 25	
794 00		1,069 00					289 75	779 25		1,069 00	
609 00		1,259 00					388 75	870 25		1,259 00	
1,027 75		1,382 75					237 50	1,145 25		1,382 75	
3,343 05		17,093 05					11,365 25	5,727 80		17,093 05	
16,671 05		42,428 55	45 00			10 00	22,497 75	19,920 80		42,428 55	
1,134 50		11,300 87		16 37			8,710 87	2,590 00		11,300 87	
247 00		1,872 00					383 25	1,488 75		1,872 00	
336 50		636 50					91 00	545 50		636 50	
1,078 75		1,078 75					76 00	1,002 75		1,078 75	
2,796 75		14,888 12		16 37			9,261 12	5,627 00		14,888 12	

SESSIONAL PAPER No. 12

706 50	.....	.....	.....	.....	Fredericton	39 50	667 00	.....	706 50
846 75	.....	150 00	.....	.....	St. John	493 25	503 50	.....	996 75
1,553 25	.....	150 00	.....	.....	New Brunswick.. ..	532 75	1,170 50	.....	1,703 25
1,506 00	.....	100 00	.....	.....	Halifax, N.S.	397 75	1,208 25	.....	1,606 00
790 75	.....	.....	.....	.....	Charlottetown, P.E.I.	82 25	708 50	.....	790 75
873 50	.....	1,387 50	.....	.....	Winnipeg, Man.	1,118 00	1,143 00	.....	2,261 00
751 25	.....	.....	.....	.....	Nanaimo	41 00	707 25	.....	751 25
1,063 25	.....	.....	.....	.....	New Westminster	58 50	1,004 75	.....	1,063 25
1,371 75	.....	1,000 00	.....	.....	Vancouver	404 00	1,967 75	.....	2,371 75
809 00	.....	.....	.....	.....	Victoria	156 75	652 25	.....	809 00
3,995 25	.....	1,000 00	.....	.....	British Columbia.. ..	663 25	4,332 00	.....	4,995 25
28,186 55	.....	40,425 00	45 00	16 37	Totals	34,552 87	34,110 05	.....	68,672 92

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 31, 1905.

DR.

No. 22.—INSPECTION DISTRICTS in

Balances due by Inspectors, July 1, 1904.	Amounts received from Department to meet Expenditures.	DEDUCTIONS FROM SALARIES FOR			Totals.	DISTRICTS.
		Superannuation.	Retirement.	Guarantee.		
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	
	96 40	2 00		3 60	102 00	Barrie.....
	817 58	7 04		6 48	831 10	Belleville
	150 12			3 60	153 72	Berlin.....
	106 21				106 21	Brockville.....
	157 15	2 00		3 60	162 75	Cobourg.....
	138 35	2 00		3 60	143 95	Cornwall
	402 80	4 00		3 60	410 40	Guelph
	2,905 36	36 00		7 20	2,948 56	Hamilton.....
	257 34			1 20	258 54	Kingston.....
	189 34			3 60	192 94	Listowel
	1,520 55			3 60	1,524 15	London
	26 30				26 30	Napanee
	2,003 65			3 60	2,007 25	Ottawa
	317 40	4 00		3 60	325 00	Owen Sound.....
	148 40			3 60	152 00	Peterborough.....
	6 15				6 15	Sarnia.....
	206 40	4 00		3 60	214 00	Stratford.....
	4,138 16	34 04		9 00	4,181 20	Toronto.....
	13,587 66	95 08		63 48	13,746 22	Ontario.....
	3,280 57			5 64	3,286 21	Montreal
	1,451 29	25 96		3 60	1,480 85	Quebec
	143 40	3 00		3 60	150 00	Sherbrooke
	98 20			1 80	100 00	St. Hyacinthe.....
	4,973 46	28 96		14 64	5,017 06	Quebec.....
	196 40			3 60	200 00	Fredericton.....
	1,194 85			3 60	1,198 45	St. John
	1,391 25			7 20	1,398 45	New Brunswick.....
	2,686 52	27 00		7 20	2,720 72	Halifax
12 88					12 88	Pictou.....
12 88	2,686 52	27 00		7 20	2,733 60	Nova Scotia.....
	425 34			3 60	428 94	Charlottetown, P.E.I.....
	390 75			3 74	394 49	Winnipeg, Man.....
	96 10			3 60	100 00	Nanaimo
	91 40		5 00	3 60	100 00	New Westminster
	434 60	6 00		3 60	444 20	Vancouver
	192 40	4 00		3 60	200 00	Victoria.....
	814 80	10 00	5 00	14 40	844 20	British Columbia.....
200 00					200 00	General.....
	1,156 31				1,156 31	General expenses
	82 31				82 31	Printing.....
	244 59				244 59	Stationery.....
	11 50				11 50	Lithographing.....
212 88	25,764 49	161 04	5 00	114 26	26,257 67	Grand Totals.....

SESSIONAL PAPER No. 12

INSPECTION.

Account with Expenditures, 1904-1905.

CR.

EXPENDITURES AUTHORIZED BY THE DEPARTMENT.					Balances due by Inspectors, June 30, 1905.	Totals.
Salaries.	Special Assistance.	Rent.	Travelling Expenses.	Sundries.		
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
100 00				2 00		102 00
449 96	266 64	75 00		39 50		831 10
100 00			39 55	14 17		153 72
	99 96			6 25		106 21
100 00			31 20	31 55		162 75
100 00				43 95		143 95
200 00			18 55	191 85		410 40
2,593 26		48 00	185 30	122 06		2,948 56
133 32		22 50	40 30	62 42		258 54
100 00		78 00		14 94		192 94
1,200 00			217 55	106 60		1,524 15
			26 30			26 30
1,100 00	540 60	300 00		67 25		2,007 25
200 00		125 00				325 00
150 00				2 00		152 00
				6 15		6 15
200 00				14 00		214 00
4,099 88			7 00	74 32		4,181 20
10,826 36	906 60	648 50	565 75	799 01		13,746 22
2,516 58	342 66	240 00	36 90	150 07		3,286 21
1,300 00		150 00		30 85		1,480 85
150 00						150 00
100 00						100 00
4,066 58	342 66	390 00	36 90	180 92		5,017 06
200 00						200 00
1,100 00			88 61	9 84		1,198 45
1,300 00			88 61	9 84		1,398 45
2,049 95		307 35	257 22	106 20		2,720 72
					12 88	12 88
2,049 95		307 35	257 22	106 20	12 88	2,733 60
413 94				15 00		428 94
334 99			13 50	46 00		394 49
100 00						100 00
100 00						100 00
300 00			85 35	58 85		444 20
200 00						200 00
700 00			85 35	58 85		844 20
					200 00	200 00
				1,156 31		1,156 31
				82 31		82 31
				244 59		244 59
				11 50		11 50
19,691 82	1,249 26	1,345 85	1,047 33	2,710 53	212 88	26,257 67

W. J. GERALD,
Deputy Minister.

ELECTRIC LIGHT INSPECTION, 1904-1905.

No. 23. INSPECTION DISTRICTS IN ACCOUNT WITH REVENUE.

Dr.			Cr.		
BALANCES, JULY 1, 1904.		DISTRICTS.	DEPOSITED TO THE CREDIT OF THE RECEIVER GENERAL.		BALANCES, JUNE 30, 1905.
Stamps on hand.	Cash on hand.		Registration Fees.	Inspection Fees.	
\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.
1,739 25	Belleville.....	560 00	872 25	3,067 00
1,660 25	Hamilton.....	290 00	1,354 50	1,455 75
2,018 25	London.....	577 50	945 25	1,723 00
6,735 50	Ottawa.....	370 00	2,135 00	7,475 50
7,335 50	198 50	Toronto.....	850 00	4,339 00	7,195 00
19,488 75	198 50	Ontario.....	2,647 50	9,646 00	20,916 25
4,424 50	Montreal.....	155 00	4,305 75	2,718 75
2,340 00	Quebec.....	155 00	421 00	2,169 00
182 50	Sherbrooke.....	195 00	62 25	320 25
953 50	St. Hyacinthe.....	150 00	305 75	997 75
190 25	Three Rivers.....	60 00	47 75	167 50
8,090 75	Quebec.....	715 00	5,142 50	7,373 25
1,704 75	St. John, N.B.....	215 00	1,379 25	1,825 50
1,813 50	Halifax, N.S.....	390 00	1,461 25	2,227 25
324 00	Charlottetown, P.E.I.....	40 00	89 75	309 25
1,010 50	Winnipeg, Man.....	330 00	2,443 75	2,291 75
2,602 00	Vancouver.....	245 00	2,377 50	3,099 50
1,341 50	Victoria.....	65 00	751 00	1,265 50
3,943 50	British Columbia.....	310 00	3,128 50	4,365 00
.....	Dawson.....	70 00	.....	1,350 00
36,375 75	198 50	Grand totals.....	4,717 50	3,291 00	40,658 25
.....	Less Refunds as per Statement No. 16.....	.....	9 00	.....
.....	23,282 00	.....

INLAND REVENUE DEPARTMENT,
OTTAWA, August 31, 1905.

W. J. GERALD,
Deputy Minister.

SESSIONAL PAPER No. 12

ELECTRIC LIGHT INSPECTION, 1904-1905.

DR. No. 24.—Inspection Districts in Account with Expenditures. CR.

Amounts received from Department to meet expendi- tures.	Guarantee.	Totals.	DISTRICTS.	EXPENDITURES AUTHORIZED BY THE DEPARTMENT.				Totals.
				Salaries.	Special Assistance.	Travelling Expenses.	Sundries.	
\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
454 00	454 00	Belleville.....	.....	.....	429 15	24 85	454 00
137 85	137 85	Hamilton.....	.....	.....	133 40	4 45	137 85
192 80	192 80	London... ..	.....	.....	191 80	1 00	192 80
53 35	53 35	Ottawa.....	.....	.....	53 35	.. ..	53 35
2 00	2 00	Owen Sound.....	.....	.....	.....	2 00	2 00
376 60	376 60	Toronto.....	.....	.....	368 75	7 85	376 60
372 66	372 66	Montreal... ..	.....	332 00	28 90	11 76	372 66
76 58	76 58	Quebec.....	.....	.....	7 20	69 38	76 58
71 25	71 25	Sherbrooke.. ..	.....	.....	53 20	18 05	71 25
335 95	1 80	337 75	St. Hyacinthe.....	300 00	.....	36 55	1 20	337 75
538 85	538 85	Three Rivers.. ..	500 00	.....	37 25	1 60	538 85
205 65	205 65	St. John.. ..	.....	.....	201 27	4 38	205 65
384 00	384 00	Halifax.....	.....	.....	374 43	9 57	384 00
45 23	45 23	Charlottetown....	.....	.....	21 65	23 58	45 23
21 75	21 75	Victoria.....	.....	.....	13 50	8 25	21 75
3,734 84	3,734 84	Chief Electrical Engineer	3,249 91	.....	261 75	223 18	3,734 84
1,380 54	1,380 54	General . . . .	.....	.....	.....	1,380 54	1,380 54
276 67	276 67	Printing . . . .	.....	.....	.....	276 67	276 67
66 86	66 86	Stationery.....	.....	.....	.....	66 86	66 86
8,727 43	1 80	8,729 23	.....Totals.. ..	4,049 91	332 00	2,212 15	2,135 17	8,729 23

W. J. GERALD,
Deputy Minister.INLAND REVENUE DEPARTMENT,
OTTAWA, August 31, 1905.

" 1/2	2 50	By stock on hand June 30th, 1905	8,981 46
Less freight and cartage. . .	48,443 89	Wood Naphtha, 5,603 62 Proof Galls. = 3,352 71	
	252 84	Std. Galls. at \$1 29	4,325 00
		Methylated spirits, 3,177 63 Proof Galls. = 1,918 88	
		Std. Galls., viz.—	
To other expenses as follows.		1,387 42 Galls. No. 1, at \$1.10	1,526 16
Rent ..	800 00	372 56 " " 2, at \$1.50	558 84
Salaries ..	4,349 88	158 90 " " special at \$1 10	174 79
Retirement ..	100 04	Alcohol, 3,550 80 Proof Galls. at 30c.	1,065 24
Freight ..	950 74	" 2,207 70 " " at 25c.	551 93
Stationery ..	15 50	Drums, 60 at \$10.	60 00
Printing ..	20 66	Barrels, 239 at \$3.	717 00
Advertising ..	297 65	"	2 50
Law costs ..	5 00		
Sundries, including rent of motor power, heating, fuel, &c.	699 06		
Manufactured during the year: Methylated Spirits, 85,780 95 Proof Galls. = 51,575 82 Std. Gallons.			
Net profit	12,823 91	Total	78,188 18
Total	78,188 18		

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 31, 1905.

No. 26 --STATEMENT showing the Amounts voted, and the Expenditures authorized for each service for the Year ended June 30, 1905.

Services-	Grants.	Expenditures.	Over Expenditures.	Under Expenditures.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Minister's salary.....	7,000 00	7 000 00	.....	.....
Departmental salaries.....	45,510 00	43,255 82	.....	2,254 18
" contingencies..	7,500 00	6,803 12	.....	696 88
Excise salaries..	374,562 50	361,152 99	.....	13,409 51
" contingencies.....	63,000 00	62,295 53	.....	704 47
Duty pay.....	7,000 00	6,833 83	.....	166 17
" other than special survey.....	1,000 00	700 00	.....	300 00
Preventive service.....	13,000 00	11,003 67	.....	1,996 33
Tobacco stamps.....	35,000 00	34,434 45	.....	565 55
Commission to Customs officers.....	5,500 00	5,488 67	.....	11 33
Tobacco stamps commission..	100 00	43 75	.....	56 25
L. A. Fréchette, translation ..	100 00	56 64	.....	43 36
Provisional allowance.....	500 00	299 96	.....	200 04
Methylated spirits.....	60,000 00	55,429 58	.....	4,570 42
Weights and measures, salaries.....	62,300 00	58,056 23	.....	4,243 77
" " contingencies..	35,000 00	30,125 35	.....	4,874 65
Gas and electric light, salaries.....	23,550 00	23,741 73	191 73	.....
" " contingencies..	12,000 00	11,032 29	.....	967 71
Adulteration of food.....	30,000 00	21,359 43	.....	8,640 57
Minor expenditure.....	1,000 00	85 25	.....	914 75
Metric system.....	3,000 00	2,694 29	.....	305 71
	786,622 50	741,892 58	191 73	44,921 65

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 31, 1905.

APPENDIX A

STATISTICS

No. 1.—RETURN of Manufactures for the Year ended June 30, 1905.

DIVISIONS.	LICENSES.		GRAIN, &C., USED FOR DISTILLATION.							Total Grain used for Distillation.	Proof Spirits Manufactured.	Duty Collected ex-Manufactory, on Deficiencies and Assessments		Total Duty Collected ex-Manufactory, including License Fees.
	No.	Fees.	Malt.	Indian Corn.	Rye.	Oats.	Wheat.	Molasses.	Galls.			\$	cts.	
Belleville, Ont.....	1	250	165,145	3,094,408	925,663	26,800	.....	.....	4,212,016	243,532·11	25·75	48 93	298 93
Guelph ".....	1	250	565,260	6,332,200	1,194,900	67,690	3,550	.....	8,163,600	442,418·29	101·24	192 36	442 36
Hamilton ".....	1	250	246,131	4,176,306	1,169,101	35,312	.....	.....	5,625,850	335,738·15	.....	.....	250 00
Perth ".....	2	500	466,046	.....	.....	.....	.....	.....	466,046	25,122·64	4·47	8 58	508 58
Prescott ".....	1	250	281,570	5,879,071	843,015	39,240	.....	.....	7,042,896	413,096·04	.....	.....	250 00
Toronto ".....	1	250	1,636,960	25,008,220	5,463,960	301,060	.....	.....	32,410,200	1,913,743·00	.....	.....	250 00
Windsor ".....	1	250	2,500,084	22,869,140	6,764,030	190,400	.....	.....	32,323,654	1,818,206·73	68·69	130 51	380 51
Totals.....	8	2,000	5,861,196	67,359,345	16,359,669	660,502	3,550	.....	90,244,262	5,191,856·96	200·15	380 38	2,380 38
Joliette, Que.....	2	*500	1,287,075	1,363,250	1,530,425	.....	26,500	.....	4,207,250	214,656·20	.....	.....	500 00
Montreal ".....	1	250	22,428	.....	.....	.....	.....	7,105,308	22,428	407,596·33	.....	.....	250 00
St. Hyacinthe, Que.	1	250	183,552	1,651,756	186,104	.....	.....	.....	2,021,412	119,034·24	.....	.....	250 00
Totals.....	4	1,000	1,493,055	3,015,006	1,716,529	.....	26,500	7,105,308	6,251,090	741,286·77	.....	.....	1,000 00
Vancouver, B.C....	1	125	46,840	865,820	37,007	6,685	222,803	.....	1,179,155	75,880·11	.....	.....	125 00
Grand totals.	13	3,125	7,401,091	71,240,171	18,113,205	667,187	252,853	7,105,308	97,674,507	6,009,023·84	200·15	380 38	3,505 38	

* Includes license fee for 1905-06.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 31, 1905.

W. J. GERALD,
Deputy Minister.

APPENDIX A—Continued—SPIRITS.

No. 2.—COMPARATIVE STATEMENT of Manufactures for the years ended June 30, 1904 and 1905.

PROVINCES.	LICENSES.		GRAIN, &C. USED FOR DISTILLATION.								Total Grain used for Distillation.	Proof Spirits Manufac- tured.	Duty Collected ex-Manufactory, on Deficiencies and Assessments.		Total Duty Collected ex-Manufac- tory, including License Fees.
	No.	Fees.	Malt.	Indian Corn.	Rye.	Oats.	Wheat.	Molasses.							
1904.		\$	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Galls.	\$	cts.	\$	cts.	
Ontario	8	2,000	4,710,251	65,296,250	14,236,696	680,753	514,075	...	85,438,025	5,003,838.05	3,433.05	7,163.09	9,163.09		
Quebec	4	750	1,419,757	1,944,039	1,498,558	9,461	33,100	7,993,675	4,904,915	671,315.82	2,964.72	5,632.97	6,382.97		
Totals	12	2,750	6,130,008	67,240,289	15,735,254	690,214	547,175	7,993,675	90,342,940	5,678,153.87	6,457.77	12,796.06	15,546.06		
1905.															
Ontario	8	2,000	5,861,196	67,359,345	16,354,669	660,502	3,550	...	90,244,262	5,191,856.96	200.15	380.38	2,380.38		
Quebec	4	1,000	1,493,055	3,015,006	1,716,529	...	26,500	7,105,308	6,251,090	741,286.77	...	...	1,000.00
British Columbia	1	125	46,840	865,820	37,007	6,685	222,803	...	1,179,155	75,880.11	...	...	125.00
Totals	13	3,125	7,401,091	71,240,171	18,113,205	667,187	252,853	7,105,308	97,674,507	6,009,023.84	200.15	380.38	3,505.38		

INLAND REVENUE DEPARTMENT,
OTTAWA, August 31, 1905.

W. J. GERALD,
Deputy Minister.

APPENDIX A—Continued—SPIRITS.

No. 3.—STATEMENT showing the transactions in the Distilleries, in the

DIVISIONS.	In process, including deficiencies brought forward.	Manufactured during the year, including surpluses.	RETURNED TO DISTILLERY FOR REDISTILLATION.	
			Duty paid.	In bond.
	Gallons.	Gallons.	Gallons.	Gallons.
Belleville, Ont.....	1,774 95	243,532 11		
Guelph ".....	14,576 32	442,418 29		2,857 22
Hamilton ".....	1,026 15	335,738 15		30,933 54
Perth ".....	494 81	25,122 64		
Prescott ".....	25,350 45	413,096 04		
Toronto ".....	13,535 14	1,913,743 00	476 00	673,150 43
Windsor ".....	106,878 52	1,818,206 73		126,116 89
Totals.....	163,636 34	5,191,856 96	476 00	833,058 08
Joliette, Que.....	7,514 57	214,656 20		
Montreal, Que.....	25,707 95	407,596 33		
St. Hyacinthe, Que.....	1,935 05	119,034 24		15,151 08
Totals.....	35,157 57	741,286 77		15,151 08
Vancouver, B.C.		75,880 11		
Grand Totals	198,793 91	6,009,023 84	476 00	848,209 16

INLAND REVENUE DEPARTMENT,
OTTAWA, August 31, 1905.

SESSIONAL PAPER No. 12

Dominion of Canada, during the year ended June 30, 1905.

Received from other sources, duty paid.	Totals.	Warehoused during the year.	Fusel oil written off	Deficiencies on which duty was collected.	In process, including deficiencies, carried forward.	Totals.
Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1,695 83	247,002 89	243,064 00	1,749 20	25 75	2,163 94	247,002 89
1,856 70	461,708 53	438,031 80	1,745 70	101 24	21,829 79	461,708 53
420 96	368,118 80	366,567 55	615 03	.....	936 22	368,118 80
.... .	25,617 45	25,492 57	.... .	4 47	120 41	25,617 45
692 75	439,139 24	422,503 36	1,197 55	.... .	15,438 33	439,139 24
929 82	2,601,834 39	2,579,780 34	6,482 32	.....	15,571 73	2,601,834 39
753 19	2,051,955 33	1,915,634 97	4,227 21	68 69	132,024 46	2,051,955 33
6,349 25	6,195,376 63	5,991,074 59	16,017 01	200 15	188,084 88	6,195,376 63
.....	222,170 77	211,559 60	.... .	.....	10,611 17	222,170 77
.... .	433,304 28	378,459 36	15,440 77	.....	39,404 15	433,304 28
.....	136,120 37	122,136 81	84 27	.....	13,899 29	136,120 37
.....	791,595 42	712,155 77	15,525 04	.....	63,914 61	791,595 42
.... .	75,880 11	71,161 73	.... .	.....	4,718 38	75,880 11
6,349 25	7,062,852 16	6,774,392 09	31,542 05	200 15	256,717 87	7,062,852 16

W. J. GERALD,
Deputy Minister.

APPENDIX A—Continued—SPIRITS.

Dr.

No. 4.—WAREHOUSE RETURN

Remaining in Warehouse from last year.	Warehoused	Imported.	Received from other Divisions.	Totals.	DIVISIONS.	Entered for Consumption.	
Galls.	Galls.	Galls.	Galls.	Galls.		Galls.	\$ cts.
623,595·31	243,064·00	.....	29,163·23	895,822·54	Belleville, Ont.	57,475·24	109,202 85
4,396·28	.....	.....	23,550·98	27,947·26	Brantford "	18,702·73	35,536 58
507·74	.....	.....	4,230·51	4,738·25	Cornwall "	4,033·67	7,664 01
956,359·14	438,031·80	.....	44,114·98	1,438,505·92	Guelph "	265,734·51	504,895 75
	*3·36						
570,462·54	366,567·55	.....	107,107·15	1,044,140·60	Hamilton "	130,887·53	248,693 99
4,843·00	.....	.....	46,623·21	51,466·21	Kingston "	36,493·30	69,343 53
5,138·29	.....	.....	36,618·33	41,756·62	London "	37,017·55	70,334 21
23,218·88	.....	.....	162,830·90	186,049·78	Ottawa "	155,876·42	296,319 14
5,709·99	.....	.....	64,272·77	69,982·76	" Gvt. Wse. "	.....	.....
.....	.....	.....	77·11	77·11	" Dep. Lab. "	.....	.....
1,398·65	.....	.....	8,663·28	10,061·93	Owen Sound "	9,161·62	17,410 26
73,804·62	25,492·57	.....	33,564·95	132,862·14	Perth "	44,781·15	85,298 08
7,894·25	.....	.....	25,716·29	33,520·54	Peterboro' "	27,367·16	52,001 44
3,932·29	.....	.....	17,663·42	21,595·71	Port Arthur "	17,460·23	33,185 45
954,252·65	422,503·36	96,096·63	2,846·43	1,475,699·07	Prescott "	23,649·81	73,763 57
892·93	.....	.....	6,783·22	7,676·15	St. Catharines "	6,981·26	13,264 25
1,580·53	.....	.....	17,799·40	19,379·93	Stratford "	17,017·66	32,336 54
3,952,922·34	2,579,780·34	.....	169,085·43	5,801,788·11	Toronto "	174,839·13	322,174 52
4,792,510·98	1,915,634·97	11,371·24	4,074·93	6,723,592·12	Windsor "	201,750·47	384,174 05
	*3·36						
11,083,339·41	5,991,074·59	107,467·87	804,786·52	17,986,662·75	..Totals... ..	1,229,229·44	2,355,598 22
398,490·65	211,559·60	.....	21,985·31	632,035·56	Joliette, Que.	26,673·32	50,762 11
564,373·09	378,459·36	†79·52	946,808·72	1,889,720·69	Montreal "	834,142·68	1,581,477 99
29,888·52	.....	.....	239,149·10	269,037·62	Quebec "	236,608·34	449,778 20
66,837·05	122,136·81	.....	78,950·05	267,923·91	St. Hyacinthe "	67,441·82	128,230 99
4,825·19	.....	52,740·07	80,460·46	138,025·72	Sherbrooke "	78,035·23	164,135 99
4,823·61	.....	.....	37,460·77	42,284·38	Three Rivers "	37,117·53	70,552 08
		†79·52					
1,069,238·11	712,155·77	52,740·07	1,404,814·41	3,239,027·88	..Totals... ..	1,280,018·92	2,444,937 36
18,937·23	.....	634·47	78,474·09	98,045·79	St. John, N.B.	75,213·33	143,123 33
8,529·11	.....	.....	36,390·55	44,919·66	Halifax, N.S..	31,735·06	60,319 22
332·27	.....	.....	5,646·21	5,978·48	Pictou "	5,477·81	10,412 22
8,861·38	.....	.....	42,036·76	50,898·14	..Totals... ..	37,212·87	70,731 44
47,213·44	.....	.....	304,213·50	351,426·94	Winnipeg, Man	296,582·05	562,979 62
13,404·32	.....	.....	37,146·53	50,550·85	Calgary, N.W.T	39,283·51	74,651 19
44,871·59	71,161·73	.....	94,673·79	210,707·11	Vancouver, B.C	92,461·28	175,693 26
23,952·98	.....	.....	64,379·70	88,332·68	Victoria "	55,814·09	106,056 90
68,824·57	71,161·73	.....	159,053·49	299,039·79	..Totals... ..	143,275·37	281,750 16
5,518·83	.....	.....	3,747·80	9,266·63	Dawson, Y.T..	7,027·85	13,355 14
8,612·54	.....	.....	.....	8,612·54	Sundries. ....	.....	.....
	*3·36	†79·52					
12,323,940·83	6,774,392·09	160,842·41	2,834,273·10	22,093,531·31	..Grand Totals.	3,112,843·34	‡5,947,126 46

*Surplus. ‡This amount includes \$48,062.37 collected on imported spirits used in bonded factories, at 30c. per gallon. †Seizure.

SESSIONAL PAPER No. 12

for the year ended June 30, 1905.

CR.

REMOVED IN BOND.		FREE.		Exported.	Used in Bonded Factories.	Remaining in Warehouse.	Totals.
To other Divisions.	To Distillery for Re- distillation.	Legal Allowance.	Other.				
Galls.	Galls.	Galls.	Galls.	Galls.	Galls.	Galls.	Galls.
154,083·72	5,412·83	1,985·46	149·06	.....	676,716·23	895,822·54
.....	6,014·74	3,229·79	27,947·26
.....	704·58	4,738·25
73,646·48	2,857·22	22,440·09	1,894·74	17,552·81	.....	1,054,380·07	1,438,505·92
163,468·87	30,933·54	9,035·03	237·45	294·15	22,873·55	686 410·48	1,044,140·60
.....	16·93	77·99	7,510·97	7,367·02	51,466·21
.....	37·50	.....	4,701·57	41,756·62
323·85	195·13	11·01	701·91	28,941·46	186,049·78
.....	132·21	.....	*64,092·05	5,758·50	69,982·76
.....	77·11	.....	.....	.....	77·11
.....	900·31	10,061·93
4,106·02	691·61	.....	10·84	.....	83,272·52	132,862·14
.....	6,153·38	33,520·54
.....	4,135·48	21,595·71
283,062·76	4,166·74	774·65	2,123·93	96,096·63	1,060,824·55	1,475,699·07
.....	694·89	7,676 15
.....	2,362·27	19,379·93
1,060,622·14	673,150·43	11,196·27	5,884·26	3,847·58	76,526·90	3,795,721·40	5,801,788·11
848,250·39	126,116·89	75,540·31	755·34	185,011·51	11,371·24	5,274,795·97	6,723,592·12
.....	64,092·05	.....	.....
2,592,564·23	833,058·08	128,482·88	11,953·28	209,116·38	221,095·94	12,697,070·47	17,986,662·75
152,175·33	484·71	.....	.....	.....	452,702·20	632,035·56
64,684·14	2,386·97	.....	79·68	58,749·44	929,677·78	1 889,720·69
.....	325·95	.....	.....	32,103·33	269,037·62
2,643·15	15,151·08	.....	.....	.....	21,555·36	161,132·50	267,923·91
.....	52,740·07	7,250·42	138,025·72
.....	5,166·85	42,284·38
.....
219,502·62	15,151·08	2,871·68	325·95	79·68	133,044·87	1,588,033·08	3,239,027·88
915·55	6,789·36	15,127·55	98,045 79
5,175·08	217·61	.....	7,791·91	44,919·66
.....	500·67	5,978·48
5,175·08	217·61	.....	8,292·58	50,898·14
3,135 54	26·79	.....	51,682·56	351,426·94
154·89	11,112 45	50,550·85
1,972·36	1,319·53	108·07	2,541·26	112,304·61	210,707·11
10,852·83	1,942·55	.....	19,723·21	88,332·68
12,825·19	1,319·53	2,050·62	2,541·26	132,027·82	299,039·79
.....	33·68	.....	2,205·10	9,266·63
.....	8,612·54	8,612·54
.....
2,834,273·10	848,209·16	131,354·56	13,598·76	211,524·76	363,471 43	14,514,164·15	22,093,531·31

‡Used in the manufacture of methylated spirits at the Government Warehouse, Ottawa.

W. J. GERALD,
Deputy Minister.

APPENDIX A—Continued—SPIRITS.

Dr. No. 5.—COMPARATIVE STATEMENT of Warehouse

Remaining in Warehouse from last year.	Ware- housed.	Imported.	Received from other Divisions.	Totals.	PROVINCES.	Entered for Consumption.	
Galls.	Galls.	Galls.	Galls.	Galls.	1904.	Galls.	8 cts.
10,052,905·88	*2·91 5,681,384·39	199,777·89	998,409·92	16,932,480·99	Ontario	1,529,713·55	2,957,403 91
576,834·42	642,054·32	25,548·28	1,500,399·60	2,744,836·62	Quebec	1,374,620·62	2,603,524 94
10,728·23			94,938·83	105,667·06	New Brunswick.	77,947·49	148,114 57
5,291·10			46,344·89	51,635·99	Nova Scotia . . .	37,823·36	71,875 54
68·02				68·02	P. E. Island . . .	68·02	129 26
46,957·22			274,043·67	321,000·89	Manitoba	272,632·03	517,380 34
9,636·49			35,342·56	44,979·05	N. W. Territory.	30,975·65	58,864 54
68,175·14			168,304·76	236,479·90	B. Columbia . . .	148,452·19	282,105 94
5,878·61			8,694·67	14,573·28	Yukon Territory	9,054·45	17,203 85
8,612·54				8,612·54	Sundries		
10,785,087·65	*2·91 6,323,438·71	225,326·17	3,126,478·90	20,460,334·34	.. Totals	3,481,287·36	6,656,602 89
1905.							
11,083,330·41	*3·36 5,991,074·59	107,467·87	804,786·52	17,986,662·75	Ontario	1,229,229·44	2,355,598 22
1,069,238·11	712,155·77	†79·52 52,740·07	1,404,814·41	3,239,027·88	Quebec	1,280,018·92	2,444,937 36
18,937·23		634·47	78,474·09	98,045·79	New Brunswick.	75,213·33	143,123 33
8,861·38			42,036·76	50,898·14	Nova Scotia . . .	37,212·87	70,731 44
47,213·44			304,213·50	351,426·94	Manitoba	296,582·05	562,979 62
13,404·32			37,146·53	50,550·85	N. W. Territory	39,283·51	74,651 19
68,824·57	71,161·73		159,053·49	299,039·79	B. Columbia . . .	148,275·37	281,750 16
5,518·83			3,747·80	9,266·63	Yukon Territory	7,027·85	13,355 14
8,612·54				8,612·54	Sundries		
12,323,940·83	*3·36 6,774,392·09	†79·52 160,842·41	2,834,273·10	22,093,531·31	.. Totals	3,112,843·34	5,947,126·46

* Surplus. ‡ Seizure.

Returns for the Years ended June 30, 1904 and 1905. CR.

REMOVED IN BOND.		FREE.		Exported.	Used in Bonded Factories.	Remaining in Warehouse.	Totals.
To other Divisions.	To Distillery for Re- distillation.	Legal Allowance.	Other.				
Galls.	Galls.	Galls.	Galls.	Galls.	Galls.	Galls.	Galls.
2,899,606·83	748,822·56	116,744·46	9,720·98	177,362·54	{ +66,052·35 301,127·31 }	11,083,330·41	16,932,480·99
202,581·21	.....	780·33	480·15	175·20	96,961·00	1,069,238·11	2,744,836·62
1,207·69	.....	.....	.....	.....	7,574·65	18,937·23	105,667·06
4,758·58	.....	.....	.....	192·67	.....	8,861·38	51,635·99
.....	.....	.....	.....	.....	.....	.....	68·02
1,137·29	.....	.....	.....	18·13	.....	47,213·44	321,000·89
599·08	.....	.....	.....	.....	.....	13,404·32	44,979·05
16,588·22	.....	.....	72·60	2,542·32	.....	68,824·57	236,479·90
.....	.....	.....	.....	.....	.....	5,518·83	14,573·28
.....	.....	.....	.....	.....	.....	8,612·54	8,612·54
3,126,478·90	748,822·56	117,524·79	10,273·73	180,290·86	{ +66,052·35 405,662·96 }	12,323,940·83	20,460,334·34
2,592,564·23	833,058·08	128,482·88	11,953·28	209,116·38	{ \$64,092·05 221,095·94 }	12,697,070·47	17,986,662·75
219,502·62	15,151·08	2,871·68	325·95	79·68	133,044·87	1,588,033·08	3,239,027·88
915·55	.....	.....	.....	.....	6,789·36	15,127·55	98,045·79
5,175·08	.....	.....	.....	217·61	.....	8,292·58	50,898·14
3,135·54	.....	.....	.....	26·79	.....	51,682·56	351,426·94
154·89	.....	.....	.....	.....	.....	11,112·45	50,550·85
12,825·19	.....	.....	1,319·53	2,050·62	2,541·26	132,027·82	299,039·79
.....	.....	.....	.....	33·68	.....	2,205·10	9,266·63
.....	.....	.....	.....	.....	.....	8,612·54	8,612·54
2,834,273·10	848,209·16	131,354·56	13,598·76	211,524·76	{ \$ 64,092·05 363,471·43 }	14,514,164·15	22,093,531·31

† Used in the manufacture of methylated spirits at the Government Warehouse, Ottawa.

	1904.	1905.
Total duty collected ex-manufactory and ex-warehouse...	\$ 6,669,398 95	\$ 5,947,506 84
" " on licenses.....	2,750 00	3,125 00
Totals...	\$ 6,672,148 95	\$ 5,950,631 84

W. J. GERALD,
Deputy Minister.

APPENDIX A—Continued—MALT.

No. 6.—RETURN of Manufactures for the Year ended June 30, 1905.

DIVISIONS.	LICENSES.		Grain Placed in Steep.	Malt Manufactured.	Paid Duty	Warehoused.	Total Duty collected ex- Manufac- tory, including License Fees.
	No.	Fees.					
		\$	Lbs.	Lbs.	Lbs.	Lbs.	\$ cts.
Belleville, Ont.	1	50	372,376	289,696	.....	289,696	50 00
Brantford "	1	50	565,580	451,074	.....	451,074	50 00
Guelph "	6	700	7,450,201	5,953,672	.....	5,953,672	700 00
Hamilton "	2	350	5,625,574	4,527,863	.....	4,527,863	350 00
Kingston "	2	250	6,695,086	5,400,548	.....	5,400,548	250 00
London "	3	450	6,205,019	4,920,998	.....	4,920,998	450 00
Ottawa "	1	100	681,001	541,990	.....	541,990	100 00
Owen Sound, Ont.	1	200	3,698,380	2,924,908	.....	2,924,908	200 00
Perth "	2	100	487,866	398,308	.....	398,308	100 00
Peterborough "	2	250	1,760,705	1,363,371	.....	1,363,371	250 00
Prescott "	3	200	1,647,099	1,285,597	.....	1,285,597	200 00
St. Catharines "	2	100	962,700	761,258	.....	761,258	100 00
Stratford "	1	200	8,398,012	6,888,948	.....	6,888,948	200 00
Toronto "	10	1,400	18,322,390	14,332,216	.....	14,332,216	1,400 00
Windsor "	1	200	5,677,500	4,577,260	.....	4,577,260	200 00
Totals.	38	4,600	68,549,489	54,617,707	.....	54,617,707	4,600 00
Montreal, Que.	4	700	18,976,423	15,321,066	.....	15,321,066	700 00
Quebec, "	1	150	1,345,000	1,068,773	.....	1,068,773	150 00
Totals.	5	850	20,321,423	16,389,839	.....	16,389,839	850 00
Halifax, N.S.	1	150	712,401	566,754	.....	566,754	150 00
Winnipeg, Man.	2	175	1,769,337	1,398,992	.....	1,398,992	175 00
Calgary, N.W.T. ...	4	325	2,960,956	2,383,926	7,542	2,376,384	438 14
Grand Totals. ...	50	6,100	94,313,606	75,357,218	7,542	75,349,676	6,213 14

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 31, 1905.

SESSIONAL PAPER No. 12

APPENDIX A—*Continued*—MALT.

No. 7.—Comparative Statement of Manufactures for the Years ended June 30, 1904 and 1905.

PROVINCES.	LICENSES.		Grain Placed in Steep.	Malt Manufactured.	Paid Duty	Warehoused.	Total Duty collected ex- Manufac- tory, including License Fees.
	No.	Fees.					
1904.		\$	Lbs.	Lbs.	Lbs.	Lbs.	\$ cts.
Ontario	41	4,750	67,569,325	53,833,482	.....	53,833,482	4,750 00
Quebec	4	750	13,820,244	11,057,078	....	11,057,078	750 00
Nova Scotia	1	150	617,259	489,979	.....	489,979	150 00
Manitoba	1	150	1,779,210	1,406,170	.....	1,406,170	150 00
N.W. Territories. . . .	3	300	2,119,808	1,717,219	.....	1,717,219	300 00
Totals.	50	6,100	85,905,846	68,503,928	.....	68,503,928	6,100 00
1905.							
Ontario	38	4,600	68,549,489	54,617,707	.....	54,617,707	4,600 00
Quebec	5	850	20,321,423	16,389,839	.....	16,389,839	850 00
Nova Scotia	1	150	712,401	566,754	.....	566,754	150 00
Manitoba.	2	175	1,769,337	1,398,992	....	1,398,992	175 00
N.W. Territories	4	325	2,960,956	2,383,926	7,542	2,376,384	438 14
Totals	50	6,100	94,313,606	75,357,218	7,542	75,349,676	6,213 14

INLAND REVENUE DEPARTMENT,
OTTAWA, August 31, 1905.

W. J. GERALD,
Deputy Minister.

APPENDIX A—Continued—MALT.

DR.						No. 8.—WAREHOUSE RETURN for	
Remaining in Warehouse from last year.	Warehoused	Increases.	Received from other Divisions.	Imported.	Totals.	DIVISIONS.	
Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.		
3,646	289,696	1,592	159,750	.....	454,684	....	Belleville, Ont.....
190,866	451,074	7,213	255,600	3,200	907,953	...	Brantford "
2,945,264	5,953,672	115,800	1,213,500	.....	10,228,236	....	Guelph "
1,792,068	4,527,863	64,305	.....	.....	6,384,236	...	Hamilton "
1,469,400	5,400,548	90,708	.....	.....	6,960,656	....	Kingston "
2,581,942	4,920,998	47,323	94,800	.....	7,645,063	....	London "
215,570	541,990	11,612	137,600	2,240	909,012	....	Ottawa "
624,773	2,924,908	.....	812,800	.....	4,362,481	....	Owen Sound "
25,659	398,308	1,209	210,000	.....	635,176	....	Perth "
325,921	1,363,371	14,032	291,600	.....	1,994,924	....	Peterborough "
14,674	.....	.....	135,000	.....	149,674	....	Port Arthur "
552,192	1,285,597	42,883	40,000	1,700	1,922,372	....	Prescott "
129,036	761,258	3,738	497,600	.....	1,391,632	....	St. Catharines "
1,066,316	6,888,948	29,778	410,000	.....	8,395,042	....	Stratford "
8,673,905	14,332,216	163,354	2,018,184	36,409	25,224,068	....	Toronto "
998,700	4,577,260	7,615	230,400	1,800	5,815,775	....	Windsor "
21,609,932	54,617,707	601,162	6,506,834	45,349	83,380,984	.....	Totals.....
28,985	.....	14,185	1,266,730	.....	1,309,900	....	Joliette, Que.....
3,575,035	15,321,066	151,715	882,610	11,200	19,941,626	....	Montreal "
112,000	1,068,773	.....	2,728,000	.....	3,908,773	....	Quebec "
.....	.....	717	205,360	.....	206,077	...	St. Hyacinthe "
54,970	.....	.....	1,320,000	.....	1,374,970	....	Sherbrooke "
3,770,990	16,389,839	166,617	6,402,700	11,200	26,741,346	.....	Totals.....
76,934	.....	.....	1,460,000	.....	1,536,934	....	St. John, N.B.....
205,223	566,754	2,835	2,230,934	.....	3,005,746	....	Halifax, N.S.....
308,792	1,398,992	28,358	2,878,384	181,025	4,795,551	....	Winnipeg, Man.....
461,991	2,376,384	12,314	120,000	81,740	3,052,429	....	Calgary, N.W.T
237,503	.....	.....	470,760	2,496,793	3,205,056	....	Vancouver, B.C.....
2,350	.....	.....	875,858	747,627	1,625,835	....	Victoria "
239,853	.....	.....	1,346,618	3,244,420	4,830,891	.....	Totals
5,644	.....	.....	.....	314,355	319,999	....	Dawson, Y.T.....
26,679,359	75,349,676	811,286	20,945,470	3,878,089	127,663,880	.....	Grand Totals....

SESSIONAL PAPER No. 12

the Year ended June 30, 1905.

CR.

Entered for Consumption at 1½ and 2½ cents per lb.		Removed to other Divisions.	Exported.	Written off.	Free.	Remaining in Warehouse.	Totals.
Lbs.	\$ cts.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.
353,764	5,306 46	.. .. .	.. .. .	.. .. .	.. .. .	100,920	454,684
700,425	10,538 37	.. .. .	.. .. .	.. .. .	.. .. .	207,528	907,953
5,660,224	84,903 36	1,693,088	.. .. .	.. .. .	.. .. .	2,874,924	10,228,236
3,711,650	55,674 75	1,191,600	.. .. .	.. .. .	.. .. .	1,480,986	6,384,236
1,562,344	23,435 16	5,142,280	.. .. .	.. .. .	.. .. .	256,032	6,960,656
4,833,537	72,503 60	150,000	.. .. .	.. .. .	.. .. .	2,661,526	7,645,063
742,894	11,165 81	.. .. .	.. .. .	.. .. .	.. .. .	166,118	909,012
1,458,114	21,871 71	1,468,892	140,000	.. .. .	.. .. .	1,295,475	4,362,481
100,400	1,505 99	.. .. .	.. .. .	10,889	466,046	57,841	635,176
1,324,213	19,863 19	80,000	.. .. .	800	.. .. .	589,911	1,994,924
116,951	1,754 29	.. .. .	.. .. .	.. .. .	.. .. .	32,723	149,674
1,359,914	20,398 72	.. .. .	.. .. .	.. .. .	.. .. .	562,458	1,922,372
1,265,762	18,986 43	.. .. .	.. .. .	.. .. .	.. .. .	125,870	1,391,632
2,233,240	33,498 60	4,600,102	126,000	.. .. .	.. .. .	1,435,700	8,395,042
15,703,887	235,872 00	1,847,960	36,000	.. .. .	.. .. .	7,636,221	25,224,068
3,116,200	46,743 00	41,200	.. .. .	.. .. .	1,059,500	1,598,875	5,815,775
44,243,519	664,021 44	16,215,122	302,000	11,689	1,525,546	21,083,108	83,380,984
.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	1,287,075	22,825	1,309,900
10,094,696	151,532 44	4,488,730	184,000	.. .. .	.. .. .	5,174,200	19,941,626
3,868,773	58,031 49	.. .. .	.. .. .	.. .. .	.. .. .	40,000	3,908,773
206,077	3,091 16	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	206,077
1,304,000	19,560 00	.. .. .	.. .. .	.. .. .	.. .. .	70,970	1,374,970
15,473,546	232,215 09	4,488,730	184,000	.. .. .	1,287,075	5,307,995	26,741,346
1,500,934	22,514 01	.. .. .	.. .. .	.. .. .	.. .. .	36,000	1,536,934
2,940,072	44,101 08	.. .. .	12,960	.. .. .	.. .. .	52,714	3,005,746
4,534,627	68,019 41	.. .. .	.. .. .	.. .. .	.. .. .	260,924	4,795,551
2,104,588	31,568 83	241,618	.. .. .	.. .. .	.. .. .	706,223	3,052,429
2,948,629	44,889 84	.. .. .	.. .. .	.. .. .	.. .. .	256,427	3,205,056
1,581,005	23,716 39	.. .. .	.. .. .	.. .. .	.. .. .	44,830	1,625,835
4,529,634	68,606 23	.. .. .	.. .. .	.. .. .	.. .. .	301,257	4,830,891
182,890	3,379 47	.. .. .	.. .. .	.. .. .	.. .. .	137,109	319,999
75,509,810	1,134,425 56	20,945,470	498,960	11,689	2,812,621	27,885,330	127,663,880

W. J. GERALD,
Deputy Minister.

APPENDIX A—Continued—MALT.

DR. No. 9.—COMPARATIVE STATEMENT of Warehouse Returns

Remaining in Warehouse from last year.	Warehoused	Increases.	Received from other Divisions.	Imported.	Totals.	PROVINCES.
Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	1904.
24,512,973	53,833,482	481,175	5,600,847	131,140	84,559,617	.. Ontario
5,492,898	11,057,078	127,854	8,009,326	13,500	24,700,656	.. Quebec
62,096			1,400,000		1,462,096	.. New Brunswick
192,034	489,979	2,490	2,571,400		3,255,903	.. Nova Scotia
541,381	1,406,170	10,734	1,523,710	162,539	3,644,534	.. Manitoba
490,434	1,717,219	1,339	80,000	210,063	2,499,055	.. N. W. Territories
162,394			603,966	3,580,977	4,347,337	.. British Columbia
				59,999	59,999	.. Yukon Territory
31,454,210	68,503,928	623,592	19,789,249	4,158,218	124,529,197	.....Totals
						1905.
21,609,932	54,617,707	601,162	6,506,834	45,349	83,580,984	.. Ontario.
3,770,990	16,389,839	166,617	6,402,700	11,200	26,741,346	.. Quebec.
76,934			1,460,000		1,536,934	.. New Brunswick
205,223	566,754	2,835	2,230,934		3,005,746	.. Nova Scotia
308,792	1,398,992	28,358	2,878,384	181,025	4,795,551	.. Manitoba
461,991	2,376,384	12,314	120,000	81,740	3,052,429	.. N. W. Territories
239,853			1,346,618	3,244,420	4,830,891	.. British Columbia
5,644				314,355	319,999	.. Yukon Territory
24,679,359	75,349,676	811,286	20,945,470	3,878,089	127,663,880	.....Grand Totals

INLAND REVENUE DEPARTMENT,
OTTAWA, August 31, 1905.

SESSIONAL PAPER No. 12

for the Years ended June 30, 1904 and 1905.

CR.

Entered for Consumption at 1½ and 2½ cents per lb.		Removed to other Divisions.	Exported.	Written of.	Free.	Remaining in Warehouse.	Totals.
Lbs.	\$ cts.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.
45,405,502	681,033 31	16,511,397	152,000	.....	880,786	21,609,932	84,559,617
16,507,260	247,608 72	2,853,886	196,000	.....	1,372,520	3,770,990	24,700,656
1,385,162	20,777 43	.....	.....	.....	.....	76,934	1,462,096
2,981,744	44,726 16	40,000	28,936	.....	.....	205,223	3,255,903
3,335,742	50,036 12	.....	.....	.....	.....	308,792	3,644,534
1,653,098	24,796 46	383,966	.....	.....	.....	461,991	2,499,055
4,107,484	61,612 23	.....	.....	.....	.....	239,853	4,347,337
54,355	815 35	.....	.....	.....	.....	5,644	59,999
75,430,347	1,131,455 78	19,789,249	376,936	.....	2,253,306	26,679,359	124,529,197
44,243,519	664,021 44	16,215,122	302,000	11,689	1,525,546	21,083,108	83,380,984
15,473,546	232,215 09	4,488,730	184,000	.....	1,287,075	5,307,995	26,741,346
1,500,934	22,514 01	.....	.....	.....	.....	36,000	1,536,934
2,940,072	44,101 08	.....	12,960	.....	.....	52,714	3,005,746
4,534,627	68,019 41	.....	.....	.....	.....	260,924	4,795,551
2,104,588	31,568 83	241,618	.....	.....	.....	706,223	3,052,429
4,529,634	68,606 23	.....	.....	.....	.....	301,257	4,830,891
182,890	3,379 47	.....	.....	.....	.....	137,109	319,999
75,509,810	1,134,425 56	20,945,470	498,960	11,689	2,812,621	27,885,330	127,663,880

	1904.	1905.
Total duty collected, ex-manufactory and ex-warehouse	\$ 1,131,455 78	\$ 1,134,538 70
on licenses	6,100 00	6,100 00
	<u>\$ 1,137,555 78</u>	<u>\$ 1,140,638 70</u>

W. J. GERALD,
Deputy Minister.

APPENDIX A—Continued—MALT LIQUOR.

No. 10.—RETURN of Manufactures for the Year ended June 30, 1905.

DIVISIONS.		LICENSES.		Malt used.	Other commodities used.	Malt Liquor manufactured.	Malt Liquor exported, and used by H. M. Army and Navy.	Total Duty collected, including License Fees.	
		No.	Fee.						
			\$	Lbs.	Lbs.	Galls.	Galls.	\$	cts.
Belleville, Ont	.....	1	50 00	186,230	.....	87,201	.....	50 00	
Brantford	"	3	150 00	685,556	.....	293,033	.....	150 00	
Guelph	"	8	400 00	5,187,599	.....	2,299,506	.....	400 00	
Hamilton	"	2	100 00	3,209,370	.....	1,575,138	.....	100 00	
Kingston	"	2	100 00	472,883	.....	143,600	.....	100 00	
London	"	6	300 00	5,276,136	.....	2,100,305	2,175	300 00	
Ottawa	"	3	150 00	1,210,728	.....	582,255	.....	150 00	
Owen Sound	"	6	300 00	1,374,518	.....	552,730	.....	300 00	
Perth	"	1	50 00	95,300	.....	38,884	.....	50 00	
Peterborough	"	3	150 00	1,363,412	.....	425,389	.....	150 00	
Port Arthur	"	1	50 00	116,375	.....	59,890	.....	50 00	
Prescott	"	2	100 00	1,047,890	.....	359,065	.....	100 00	
St. Catharines	"	2	100 00	1,303,920	.....	507,880	.....	100 00	
Stratford	"	4	200 00	567,278	.....	268,330	.....	200 00	
Toronto	"	14	700 00	13,798,102	.....	5,843,365	.....	700 00	
Windsor	"	3	150 00	1,583,741	.....	749,697	.....	150 00	
Totals.....		61	3,050 00	37,479,038	.....	15,886,268	2,175	3,050 00	
Joliette, Que		1	50 00	.....	.....	.....	.....	50 00	
Montreal	"	10	500 00	14,938,288	.....	6,309,080	.....	500 00	
Quebec	"	4	200 00	3,985,799	.....	1,571,730	.....	200 00	
Sherbrooke	"	1	50 00	1,499,000	.....	696,000	.....	50 00	
Totals....		16	800 00	20,423,087	.....	8,576,810	.....	800 00	
St. John, N.B.		2	100 00	1,491,584	.....	551,821	.....	100 00	
Halifax, N.S		3	150 00	2,919,159	.....	1,022,740	213,516	150 00	
Winnipeg, Man		10	450 00	4,462,857	.....	1,886,372	.....	450 00	
Calgary, N.W.T.		4	200 00	2,091,457	.....	738,589	.....	200 00	
Vancouver, B.C	.....	30	1,475 00	2,923,398	18,979	1,186,628	.....	3,661 10	
Victoria	"	6	300 00	1,535,458	4,000	432,572	47,592	613 20	
Totals.		36	1,775 00	4,458,856	22,979	1,619,200	47,592	4,274 30	
Dawson, Y.T.		2	100 00	123,953	.....	48,270	.....	100 00	
Grand Totals.....		134	6,625 00	73,449,991	22,979	30,330,070	263,283	9,124 30	

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 31, 1905.

SESSIONAL PAPER No. 12

APPENDIX A--Continued—MALT LIQUOR.

No. 11.—COMPARATIVE STATEMENT of Manufactures for the years ended
June 30, 1904 and 1905,

PROVINCES.	LICENSES.		Malt used.	Other commo- dities used.	Malt Liquor manu- factured.	Malt Liquor exported, and used by H. M. Army and Navy.	Total Duty collected, including License Fees.
	No.	Recs.					
1904.		\$	Lbs.	Lbs.	Galls.	Galls.	\$ cts.
Ontario	64	3,150 00	34,519,633	.....	14,397,583	1,388	3,150 00
Quebec	16	800 00	19,423,105	.....	7,960,677	.....	800 00
New Brunswick	2	100 00	1,405,026	.....	521,794	.....	100 00
Nova Scotia.....	3	150 00	2,890,305	.....	979,936	241,079	150 00
Manitoba	7	325 00	3,328,839	.....	1,339,141	.....	325 00
N. W. Territories	4	200 00	1,595,915	.....	595,989	.....	200 00
British Columbia	37	1,775 00	4,084,260	26,250	1,518,873	52,715	4,264 00
Yukon Territory	1	50 00	54,355	.....	21,992	.....	50 00
Totals.	134	6,550 00	67,301,438	26,250	27,335,985	295,182	9,039 00
1905.							
Ontario.....	61	3,050 00	37,479,038	.....	15,886,268	2,175	3,050 00
Quebec	16	800 00	20,423,087	.....	8,576,810	.....	800 00
New Brunswick	2	100 00	1,491,584	.....	551,821	.....	100 00
Nova Scotia	3	150 00	2,919,159	.....	1,022,740	213,516	150 00
Manitoba	10	450 00	4,462,857	.....	1,886,372	.....	450 00
N. W. Territories.....	4	200 00	2,091,457	.....	738,589	.....	200 00
British Columbia	36	1,775 00	4,458,856	22,979	1,619,200	47,592	4,274 30
Yukon Territory	2	100 00	123,953	.....	48,270	.....	100 00
Totals	134	6,625 00	73,449,991	22,979	30,330,070	263,283	9,124 30

	1904.	1905.
	Galls.	Galls.
Exported.	1,752	2,202
Used by H. M. Army and Navy	293,430	261,081
Totals	295,182	263,283

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 31, 1905.

Dr.

No. 14.—WAREHOUSE RETURN for the Year ended June 30,

REMAINING IN WAREHOUSE.					WAREHOUSED.					RECEIVED FROM OTHER DIVISIONS.		TOTALS TO BE ACCOUNTED FOR.					DIVISIONS.	ENTERED FOR CONSUMPTION.					
Tobacco.	Cigarettes.	Canadian Tobacco.	Combination Tobacco.	Combination Cigarettes.	Tobacco.	Cigarettes.	Canadian Tobacco.	Combination Tobacco.	Combination Cigarettes.	Tobacco.	Cigarettes.	Tobacco.	Cigarettes.	Canadian Tobacco.	Combination Tobacco.	Combination Cigarettes.		Tobacco at 25c. per lb.	Cigarettes at \$3 per M.	Canadian tobacco at 5c. per lb.	Combination Tobacco at 5c. per lb.	Combination Cigarettes at \$1.50 per M.	Dr.
Lbs.	No.	Lbs.	Lbs.	No.	Lbs.	No.	Lbs.	Lbs.	No.	Lbs.	No.	Lbs.	No.	Lbs.	Lbs.	No.		Lbs.	No.	Lbs.	Lbs.	No.	\$ cts.
2,300										10,831		13,131					Belleville, Ont.	11,038					2,754 50
1,077										36,257		37,334					Guelph "	36,401					9,100 25
226,543½					1,079,782½	140,000				389,450		1,795,776	140,000				Hamilton "	692,850½					173,212 62
2,077										45,405		47,482					Kingston "	46,053					11,513 25
1,227										77,357½		84,584½					London "	81,604½					20,401 26
19,288										150,130		160,418					Ottawa "	142,774					37,600 70
4,679½										137,299½		141,979					Owen Sound "	137,966					34,491 50
2,884										65,681½		68,565½					Perth "	64,419½					16,104 88
1,737										17,124		18,861					Port Arthur "	16,096					4,024 00
1,237½										20,230		21,467½					Stratford "	19,419½					4,822 17
26,288			22,045					189,492		601,022		627,310			211,537		Toronto "	599,738½			178,538		158,861 57
		5,406												5,406			Windsor "			5,406			270 00
386,338½		5,406	22,045		1,079,782½	140,000		189,492		1,550,787½		3,016,908½	140,000	5,406	211,537		Totals	1,848,390½		5,406	178,538		471,255 00
381,504½	456,700	3,288	30,786	69,370	6,241,024	2,266,000	6,330	163,371	526,000	580		6,831,108½	2,722,700	9,618	194,157	595,370	Montreal, Que.	2,924,703	786,870	9,618	117,837	223,930	741,745 17
2,015½	407,300	30,398½	40,614	644,900	4,201½	1,021,300	57,289	82,006	3,988,250	27,311½		33,528½	1,428,600	87,687½	122,650	4,633,150	Quebec "	28,271½	1,206,509	43,838	71,781	1,346,500	22,578 16
			25,217					375,672½		8,820		8,820			400,889½		Sherbrooke "	8,820			310,547½		17,732 40
591,520	864,000	33,656½	96,647	714,270	6,245,225½	3,287,300	63,619	621,049½	4,514,250	36,711½		6,873,457	4,151,300	97,305½	717,696½	5,228,520	Totals	2,961,794½	1,993,370	53,456	523,965	4,570,430	782,475 74
18,301½	597,000				54	1,530,900				367,002½		385,358	2,127,900				St. John, N.B.	365,620½	145,000				91,840 13
23,803	120,000									337,860½	1,820,000	361,663½	1,940,000				Halifax, N.S.	302,263					75,506 10
8,372		742			44,324		7,794			67,053		119,749		8,536			Pictou "	68,723		4,832			17,422 05
32,175	120,000	742			44,324		7,794			404,913½	1,820,000	481,412½	1,940,000	8,536			Totals	370,986		4,832			92,988 45
6,793			3,794		80,051					1,780		88,624			3,794		Charlottetown, P.E.I.	77,604					19,401 00
116,927										1,205,207		1,322,134					Winnipeg, Man.	1,210,119½					302,520 88
19,124										124,759½		143,883½					Calgary, N.W.T.	107,124					24,781 00
29,222½										328,077½		357,300					Vancouver, B.C.	269,611½					67,422 87
42,429										133,089		175,518					Victoria "	123,496					30,574 01
71,651½										461,166½		532,818					Totals	393,107½					98,270 80
5,795½										11,376		17,171½					Dawson, Y.T.	8,960½					2,240 13
19,719½												19,719½					Sundries						
1,268,345½	1,581,000	39,834½	122,486	714,270	7,449,437	4,958,200	71,413	810,541½	4,514,250	4,163,704	1,820,000	12,881,486½	8,359,200	111,247½	933,027½	5,228,520	Grand Totals	7,343,707	2,138,370	63,694	708,503½	4,570,430	1,887,888 18

WAREHOUSE RETURN for the Year ended June 30, 1905.

ENTERED FOR CONSUMPTION.					REMOVED IN BOND TO OTHER DIVISIONS.		EXPORTED.			ARMY AND NAVY AND SHIPS' STORES.		TAKEN FOR RE-WORKING.					REMAINING IN WAREHOUSE.					TOTALS ACCOUNTED FOR.				
Cigarettes at 83 per M.	Canadian Tobacco at 5c. per lb.	Combination Tobacco at 5c. per lb.	Combination Cigarettes at 81.50 per M.	Duty.	Tobacco.	Cigarettes.	Tobacco.	Cigarettes.	Canadian Tobacco.	Tobacco.	Cigarettes.	Tobacco.	Cigarettes.	Canadian Tobacco.	Combination Tobacco.	Combination Cigarettes.	Tobacco.	Cigarettes.	Canadian Tobacco.	Combination Tobacco.	Combination Cigarettes.	Tobacco.	Cigarettes.	Canadian Tobacco.	Combination Tobacco.	Combination Cigarettes.
No.	Lbs.	Lbs.	No.	\$ cts.	Lbs.	No.	Lbs.	No.	Lbs.	Lbs.	No.	Lbs.	No.	Lbs.	Lbs.	No.	Lbs.	No.	Lbs.	Lbs.	No.	Lbs.	No.	Lbs.	Lbs.	No.
38				2,759 50													2,093						13,131			
01				9,100 25													933						37,334			
50				173,212 62	643,553		87,855½	90,000			50,000	1,082					370,435						1,795,776	140,000		
55				11,513 25													1,429						47,482			
04				20,401 26													2,980						84,584½			
74				35,693 50						308							17,336						160,418			
66				31,491 50													4,013						141,979			
19				16,104 88													4,146						68,565½			
06				4,024 00													2,765						18,861			
40				4,862 37													2,018						21,467½			
38				158,861 57	6,280										4,872						28,127		627,310			211,537
	5,406	178,538		270 30																				5,406		
20	5,406	178,538		471,295 00	649,833		87,855½	90,000		308	50,000	1,082			4,872		429,439½				28,127		3,016,908½	140,000	5,406	211,537
03	786,870	9,618	147,837	223,930	3,461,072	1,685,000	47,135½	45,500				100	3,410			395,098	201,920		44,606	359,585		6,831,108½	2,722,700	9,618	194,157	595,370
71	1,206,500	43,838	71,581	1,116,500					40					8,385½	1,714	11,855	5,257	222,100	35,421	45,974	286,650	33,528½	1,428,600	87,687½	122,650	4,633,150
20				17,732 40										3,058						87,281		8,820			400,889	
94	1,993,370	53,156	523,965½	4,570,430	3,464,072	1,685,000	47,135½	45,500	40			100	3,410	8,385½	9,866½	11,855	400,355	424,020	35,421	177,861	646,235	6,873,457	4,151,300	97,305½	717,696½	5,228,520
20½	145,000			91,840 13		135,000	4	1,174,900		135							19,598½	673,000				385,358	2,127,900			
63				75,566 10													25,930	30,000				361,663½	1,940,000			
23		4,832		17,422 35			2,317	39,937½		31,153½	1,910,000	1,864		1,062			9,224½		2,612			119,749		8,536		
86		4,832		92,988 45			42,254½			31,153½	1,910,000	1,864		1,062			35,154½	30,000	2,612			481,412½	1,940,000	8,536		
04				19,401 00						252		1,486					9,282			3,791		88,624			3,794	
10				392,529 88	11,570												100,444½					1,322,134				
24				26,781 00	1,750												35,009½					113,883½				
11				67,402 85	12,117												75,571½					337,300				
96				30,874 01	24,362					2,043½							25,616½					175,518				
07				98,276 86	36,479					2,043½							101,188					532,818				
30				2,240 13													8,211					17,171½				
																	19,719½					19,719½				
07	2,133,370	63,494	708,503½	4,570,430	1,887,808 18	4,163,704	1,820,000	177,249½	1,310,400	40	33,892	1,960,000	4,532	3,410	9,447½	14,738½	1,158,402	1,127,020	38,666	209,785½	616,235	12,881,486½	8,359,200	111,247½	933,027½	5,228,520

W. J. GERALD,
Deputy Minister.

Dr.

No. 15.—COMPARATIVE STATEMENT OF

REMAINING IN WAREHOUSE.					WAREHOUSED.					RECEIVED FROM OTHER DIVISIONS.		TOTALS TO BE ACCOUNTED FOR.					PROVINCES.	ENTERED FOR CONSUMPTION.				
Tobacco.	Cigarettes.	Canadian Tobacco.	Combination Tobacco.	Combination Cigarettes.	Tobacco.	Cigarettes.	Canadian Tobacco.	Combination Tobacco.	Combination Cigarettes.	Tobacco.	Cigarettes.	Tobacco.	Cigarettes.	Canadian Tobacco.	Combination Tobacco.	Combination Cigarettes.		Tobacco at 25c. per lb.	Cigarettes at \$3 per M.	Canadian Tobacco at 5c. per lb.	Combination Tobacco at 5c. per lb.	Combination Cigarettes at \$1.50 per M.
Lbs.	No.	Lbs.	Lbs.	No.	Lbs.	No.	Lbs.	Lbs.	No.	Lbs.	No.	Lbs.	No.	Lbs.	Lbs.	No.		Lbs.	No.	Lbs.	Lbs.	No.
275,726½		19,936	21,421		1,164,867½	53,200	15,036	164,275		1,567,205½		3,007,797½	53,200	34,972	185,696		Ontario.....	1,863,120	40,300	27,520	142,771	
631,396½	58,000	21,871	89,882½	137,081	6,038,368½	3,477,100	44,174½	465,561	1,522,280	18,181		6,687,946	3,535,100	66,045½	555,443½	1,659,361	Quebec.....	2,695,287½	1,201,190	24,978	448,441	927,001
14,689	146,500				194	1,714,800				349,365		364,248	1,861,300				New Brunswick.....	345,735½				
44,793	150,000	1,505			36,709		8,572			464,563½	1,735,500	546,065½	1,885,500	10,077			Nova Scotia.....	430,174½		8,006		
14,788			3,794		90,852					105,640					3,794		Prince Edward Island...	97,624				
91,134										1,236,714							Manitoba.....	1,119,709				
6,574										58,477							North-west Territories..	45,927				
73,094½										497,883½							British Columbia.....	426,649				
11,264										10,024							Yukon Territory.....	11,876				
19,719½												19,719½					Sundries.....					
1,183,179	354,500	43,312	115,097½	137,081	7,330,989	5,245,100	67,782½	629,836	1,522,280	4,111,279½	1,735,500	12,625,447½	7,335,100	111,094½	744,933½	1,659,361	Totals.....	7,036,102½	1,241,400	66,104	612,477	927,001
1905.																						
386,338½		5,406	22,045		1,079,782½	140,000		189,492		1,550,787½		3,016,908½	140,000	5,406	211,537		Ontario.....	1,848,300½		5,406	178,388	
591,529	864,000	33,686½	96,647	714,270	6,215,225½	3,287,300	63,619	621,049½	4,514,250	36,711½		6,873,457	4,151,300	97,305½	717,696½	5,228,520	Quebec.....	2,961,794½	1,993,370	53,456	324,863	4,577,409
18,301½	597,000				54	1,530,900				367,002½		385,358	2,127,900				New Brunswick.....	365,620½	145,000			
32,175	120,000	742			44,324		7,794			404,913½	1,820,000	481,412½	1,940,000	8,536			Nova Scotia.....	370,986		4,882		
6,793			3,794		80,051					1,780		88,624			3,794		Prince Edward Island..	77,604				
116,927										1,205,207		1,322,134					Manitoba.....	1,210,119½				
19,124										124,759½							North-west Territories..	107,124				
71,651½										461,166½		532,818					British Columbia.....	393,107½				
5,795½										11,376		17,171½					Yukon Territory.....	8,960½				
19,719½												19,719½					Sundries.....					
1,268,345½	1,581,000	39,834½	122,486	714,270	7,449,437	4,958,200	71,413	810,541½	4,514,250	4,163,704	1,820,000	12,881,486½	8,359,200	111,247½	933,027½	5,228,520	Totals.....	7,343,707	2,188,370	68,094	708,306	4,577,409

nt of Warehouse Returns for the Years ended June 30, 1904 and 1905.

CR.

D FOR CONSUMPTION.			REMOVED IN BOND TO OTHER DIVISIONS.		EXPORTED.			ARMY, NAVY AND SHIPS' STORES.		WRITTEN OFF BY AUTHORITY.		TAKEN FOR RE-WORKING.					REMAINING IN WAREHOUSE.					TOTALS ACCOUNTED FOR.				
Combination Tobacco at 5c. per lb.	Combination Cigarettes at \$1.50 per M.	Duty.	Tobacco.	Cigarettes.	Tobacco.	Cigarettes.	Canadian Tobacco.	Tobacco.	Cigarettes.	Tobacco.	Combination Tobacco.	Tobacco.	Cigarettes.	Canadian Tobacco.	Combination Tobacco.	Combination Cigarettes.	Tobacco.	Cigarettes.	Canadian Tobacco.	Combination Tobacco.	Combination Cigarettes.	Tobacco.	Cigarettes.	Canadian Tobacco.	Combination Tobacco.	Combination Cigarettes.
Lbs.	No.	\$ cts	Lbs.	No.	Lbs.	No.	Lbs.	Lbs.	No.	Lbs.	Lbs.	Lbs.	No.	Lbs.	Lbs.	No.	Lbs.	No.	Lbs.	Lbs.	No.	Lbs.	No.	Lbs.	Lbs.	No.
163,551		475,451 50	672,168		84,947	12,900		25			2,046	1,199			100		386,338 1		5,406	22,045		3,007,797 1	53,200	34,972	185,644	
448,946 1	945 091	702,789 30	3,369,497 1	1,435,000	31,641	15,000						20,000	2,381	9,850			591,520	564,000	33,686 1	96,647	714,270	6,687,946	3,535,100	66,045 1	185,644	1,659,361
		86,433 87		300,500	194	963,800		17									18,301 1	597,000				361,248	1,861,300		555,443 1	
		107,974 15			43,993			36,215	1,765,500			3,508		729			32,175	120,000	742			546,065 1	1,885,500	10,077		
		24,406 00						265				958					6,793			3,794		105,640			3,794	
		279,927 25			78												116,927					1,236,714				
		11,181 75															19,124					65,051				
		106,662 24	69,614					3,063 1									71,651 1					570,978				
		2,969 02								3,616 1							5,795 1					21,288				
																	19,719 1					19,719 1				
612,497 1	945,091	1,798,098 08	4,111,279 1	1,735,500	160,853	991,700		39,585 1	1,765,500	3,616 1	2,046	5,665	20,000	3,110	9,950		1,268,345 1	1,581,000	39,834 1	122,486	714,270	12,625,417 1	7,335,100	111,094 1	741,933 1	1,659,361
178,538		471,295 00	649,833		87,855 1	90,000		368	50,000			1,082			4,872		429,439 1					3,016,908 1	140,000	5,406	211,537	
529,965 1	4,570,430	782,455 73	3,464,072	1,685,000	47,135 1	45,500	40					100	3,410	8,385 1	9,866 1	11,855	400,355	24,020	35,424	28,127	646,235	6,873,457	4,151,300	97,305 1	717,044	5,228,520
		91,840 13		135,000	4	1,174,900		135									19,598 1	673,000				385,358	2,127,900			
		92,988 45			42,254 1			31,153 1	1,910,000			1,864		1,062			35,154 1	30,000	2,642			481,412 1	1,940,000	8,536		
		19,401 00						252				1,486					9,282			3,794		88,624			3,794	
		302,529 88	11,570														100,444 1					1,322,134				
		26,781 00	1,750														35,009 1					143,883 1				
		98,276 86	36,479					2,043 1									101,188					532,818				
		2,240 13															8,211					17,171 1				
708,503 1	4,570,430	1,887,808 18	4,163,704	1,820,000	177,249 1	1,310,400	40	33,892	1,960,000			4,532	3,410	9,447 1	11,738 1	11,855	1,158,402	1,27,020	38,066	209,785 1	646,235	12,881,486 1	8,359,200	111,247 1	933,627	5,228,520

	1904.	1905.
Manufacture and ex-warehouse, including Leaf.....	\$ 4,124,457 93	\$ 4,409,150 53
.....	3,221 00	3,223 50
.....	\$ 4,127,678 93	\$ 4,412,374 05

W. J. GERALD,
Deputy Minister.

5-6 EDWARD VII.

SESSIONAL PAPER No. 12

A. 1906

APPENDIX A—Continued TOBACCO.

No. 12.—RETURN of Manufactures for the Year ended June 30, 1905.

DIVISIONS.	LICENSES.		Total weight of Raw Leaf Tobacco and other materials actually used.	TOBACCO.			CIGARETTES.			CANADIAN TOBACCO.			COMBINATION TOBACCO.			COMBINATION CIGARETTES.			SNUFF.				Total Duty collected Ex-Manufactory, including License Fees.
	No.	Fees.		At 25 cents per lb.	Paid Duty.	Warehoused	At \$3 per M.	Paid Duty.	Warehoused	At 5 cents per lb.	Paid Duty.	Warehoused	At 5 cents per lb.	Paid Duty.	Warehoused	At \$1.50 per M.	Paid Duty.	Warehoused	At 25 cents per lb.	Paid Duty.	At 18 cents per lb.	Paid Duty.	
		\$ cts.	Lbs.	Lbs.	Lbs.	Lbs.	No.	No.	No.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	No.	No.	No.	Lbs.	Lbs.	Lbs.	Lbs.	\$ cts.
Hamilton, Ont.	1	75 00	1,341,782	1,358,087	278,304½	1,079,782½	6,560,400	6,420,400	140,000														88,912 33
Toronto "	2	140 00	260,102	3,770	3,770								260,772	71,280	189,492								4,646 50
Windsor "	2	75 00	245,457							255,504	255,504												12,850 20
Totals.....	5	290 00	1,847,341	1,361,857	282,074½	1,079,782½	6,560,400	6,420,400	140,000	255,504	255,504		260,772	71,280	189,492								106,409 03
Joliette, Que.	1	50 00	34,968							39,262	39,262												2,013 10
Montreal "	25	1,537 50	7,546,024	6,758,938	517,914	6,241,024	231,064,787	228,798,787	2,266,000	377,273	370,943	6,330	369,292	205,921	163,371	540,000	14,000	526,000	6,636	6,636	92,940	92,940	873,660 83
Quebec "	9	555 00	1,327,423½	22,020	17,818½	4,201½	*1,122,000	1,122,000															
Sherbrooke, Que.	3	152 50	2,408,150½				1,843,500	822,200	1,021,300	990,913	933,624	57,289	344,074	262,068	82,006	7,754,150	3,765,900	3,988,250	20	20	35,375	35,375	79,282 14
Totals	38	2,315 00	11,316,566	6,780,958	535,732½	6,245,225½	232,908,237	229,620,987	3,287,300	2,844,796	2,781,177	63,619	1,716,797	1,095,747½	621,049½	8,294,150	3,779,900	4,514,250	8,146	8,146	156,670	156,670	1,063,840 30
							*1,122,000	1,122,000															
St. John, N.B.	1	75 00	14,916	2,290	2,236	54	4,739,200	3,208,300	1,530,900														10,258 90
Pictou, N.S.	3	157 50	57,919	48,735½	4,411½	44,324				11,888	4,094	7,794	3,207	3,207									1,625 44
Charlottetown, P.E.I.	4	265 00	166,780	172,167½	92,116½	80,051				3,358	3,358												23,462 03
Winnipeg, Man.	1	50 00	47½																60½	60½	25	25	69 63
Grand Totals.....	52	3,152 50	13,403,569½	8,366,068	916,571	7,449,437	244,207,887	239,249,687	4,958,200	3,115,546	3,044,133	71,413	1,980,776	1,170,234½	810,541½	8,294,150	3,779,900	4,514,250	8,206½	8,206½	156,695	156,695	1,205,665 33
							*1,122,000	1,122,000															

* Cigarettes at \$8 per M.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 31, 1905.W. J. GERALD,
Deputy Minister.

5-6 EDWARD VII.

SESSIONAL PAPER No. 12

A. 1906

APPENDIX A—Continued TOBACCO.

No. 13.—COMPARATIVE STATEMENT of Manufactures for the Years ended June 30, 1904 and 1905.

PROVINCES.	LICENSES.		Total weight of Raw Leaf Tobacco and other materials actually used.	TOBACCO.			CIGARETTES.			CANADIAN TOBACCO.			COMBINATION TOBACCO.			COMBINATION CIGARETTES.			SNUFF.				Total Duty collected ex-Manufacture, including License Fees.
	No.	Fee.		At 25c. per lb.	Paid Duty.	Ware-housed.	At \$3 per M.	Paid Duty.	Ware-housed.	At 5c. per lb.	Paid Duty.	Ware-housed.	At 5c. per lb.	Paid Duty.	Ware-housed.	At \$1.50 per M.	Paid Duty.	Ware-housed.	At 25c. per lb.	Paid Duty.	At 18c. per lb.	Paid Duty.	
1904.		\$	Lbs.	Lbs.	Lbs.	Lbs.	No.	No.	No.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	No.	No.	No.	Lbs.	Lbs.	Lbs.	Lbs.	\$ cts.
Ontario.....	6	390 00	1,971,248½	1,451,964	287,698½	1,164,865½	8,506,430	8,453,230	53,200	301,301	286,265	15,036	247,812	83,537	164,275								
Quebec.....	36	2,240 00	10,417,937½	6,468,195½	429,827½	6,038,368½	194,420,370	190,943,270	3,477,100	2,672,924	2,628,749½	44,174½	1,302,722½	837,161½	465,561	6,286,930	4,764,650	1,522,280	7,521	7,521	168,205	168,205	116,014 43
New Brunswick.....	1	75 00	19,627	4,055	3,861	194	5,908,200	761,000	1,714,800														901,214 31
Nova Scotia.....	2	125 00	52,410	39,413	2,704	36,709				16,741	8,169	8,572											13,620 45
Prince Edward Island.....	4	265 00	153,749	152,909	62,057	90,852				4,564	4,564												1,200 46
Manitoba.....	1	50 00	1,361																				16,007 45
Totals.....	50	3,145 00	12,616,333	8,116,536½	785,547½	7,330,989	204,835,000	203,589,900	5,245,100	2,995,530	2,927,747½	67,782½	1,550,534½	920,698½	629,836	6,286,930	4,764,650	1,522,280	1,791½	1,791½	540	540	505 08
							*761,000	761,000											9,312½	9,312½	168,745	168,745	1,048,661 15
1905.																							
Ontario.....	5	290 00	1,847,341	1,361,857	282,074½	1,079,782½	6,560,400	6,420,400	140,000	255,504	255,504		260,772	71,280	189,492								106,469 03
Quebec.....	38	2,315 00	11,316,566	6,780,958	535,732½	6,245,225½	232,908,287	229,620,987	3,287,300	2,844,796	2,781,177	63,619	1,716,797	1,095,747½	621,049½	8,294,150	3,779,900	4,514,250	8,146	8,146	156,670	156,670	1,063,840 30
New Brunswick.....	1	75 00	14,916	2,290	2,236	54	*1,122,000	1,122,000	1,530,900														10,258 80
Nova Scotia.....	3	157 00	57,919	48,735½	4,411½	44,324	4,739,200	3,208,300		11,888	4,094	7,794											1,625 44
Prince Edward Island.....	4	265 00	166,780	172,167½	92,110½	80,051				3,358	3,358		3,207	3,207									23,462 03
Manitoba.....	1	50 00	17½																				69 63
Totals.....	52	3,152 50	13,403,569½	8,366,008	916,571	7,449,437	244,207,887	239,249,687	4,958,200	3,115,546	3,044,133	71,413	1,980,776	1,170,234½	810,541½	8,294,150	3,779,900	4,514,250	60½	60½	25	25	1,205,165 33
							*1,122,000	1,122,000											8,206½	8,206½	156,695	156,695	1,205,165 33

* Cigarettes at \$8 per M.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 31, 1905.W. J. GERALD,
Deputy Minister.

No. 16. WAREHOUSE RETURN for the Year ended June 30, 1905.

Dr.

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Remain- ing in Ware- house from last Year.	Imported.		Warehoused ex-Factory.	Received from other Divisions.	Totals.	DIVISIONS.		ENTERED FOR CONSUMPTION.		Removed in bond to other Divisions.	Exported.	Written off.	Taken for Horticul- tural purposes, and destroyed.	Re-entered for Mannu- facture.	Remain- ing in Ware- house.	Totals.
	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.			Std. lbs.	cts	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.
1,973	2,558	488	10,346	15,315	15,315	Belleville,	Out.	11,832	1,183 20	438	7,913		30	332	3,045	15,315
20,614	102,503	8,635	816	132,568	132,568	Brantford	"	89,889	8,998 18	458			983		33,916	132,568
19,276	63,780 ³	3,368	983	95,153	95,153	Cornwall	"	70,433	7,215 75		3,820		59	408	20,433	95,153
784,280	2,420,182	287,159	48,581	3,540,202	3,540,202	Guelph	"	1,751,695	175,927 62	34,150	248,871			16,743	1,488,743	3,540,202
60,641	61,783	9,062	3,687	135,123	135,123	Hamilton	"	58,746	5,913 72	11,113	9,010			2,081	54,143	135,123
172,931 ¹	725,939	118,432	16,744	1,034,046 ¹	1,034,046 ¹	Kingston	"	712,858	73,194 27	11,678	100,523			18,602	187,385	1,034,046 ¹
3,150			10,037	13,187	13,187	London	"			3,150			10,037			13,187
600	8,186		1,182 ¹	9,918	9,918	Ottawa	"	8,402	840 23						1,516	9,918 ¹
1,164 ¹	159	2,662	3,075 ¹	7,061	7,061	Owen Sound	"	3,675	367 53	2,178				216	992	7,061 ¹
643	2,747		918	4,308	4,308	Perth	"	2,334	233 40				918		1,056	4,308
496	6,077		398	6,971	6,971	Peterborough	"	1,155	415 50					131	2,685	6,971
2,073	5,849	1,287		9,209	9,209	Port Arthur	"	7,132	713 20		1,287		105		685	9,209
17,887	21,794	2,662	3,781	46,124	46,124	Prescott	"	22,925	2,295 44		2,662			2,535	17,109	46,124
17,213	38,337 ¹	2,170	304	58,024 ¹	58,024 ¹	St. Catharines	"	41,792 ¹	4,179 25	892					14,062	58,024 ¹
112,913 ¹	446,577 ¹	67,875	12,970	640,336 ¹	640,336 ¹	Stratford	"	435,478 ¹	50,461 84	2,170	57,143	782	437	13,573	125,367 ¹	640,336 ¹
15,531	45,992	3,120	164	64,807	64,807	Toronto	"	31,807	3,625 54	7,555	10,156			2,065	20,779	64,807
1,231,386 ¹	3,952,365	506,870	122,715 ¹	5,813,336 ¹	5,813,336 ¹	Windsor	"									
						Totals		3,253,156	335,564 67	76,812	441,415	782	12,569	56,686	1,971,916 ¹	5,813,336 ¹
2,622 ¹	3,331		1,514 ¹	7,468 ¹	7,468 ¹	Joliette,	Que.	3,344 ¹	869 64						4,123 ¹	7,468 ¹
5,378,797 ¹	7,757,239 ¹	307,745 ¹	46,600	13,490,382	13,490,382	Montreal	"	8,040,613	831,198 30	176,866 ¹	249,239 ¹	2,740	1,558 ¹	38,263 ¹	4,981,101	13,490,382
100,750	223,169 ¹	11,872	49,948	385,739 ¹	385,739 ¹	Quebec	"	247,932 ¹	44,521 69	1,959	7,358		86	39,396	89,008	385,739 ¹
8,328	47,530		4,227	60,085	60,085	St. Hyacinthe	"	41,200	4,484 48					263	15,622	60,085
124,206 ¹	287,818	33,087	44,288 ¹	489,430	489,430	Sherbrooke	"	252,990 ¹	44,140 10	11,319	22,473			36,108	166,539 ¹	489,430
1,194	3,534		1,247 ¹	5,975 ¹	5,975 ¹	Three Rivers	"	4,874 ¹	827 65					111	990	5,975 ¹
5,615,898 ¹	8,322,651 ¹	352,704 ¹	147,826	14,439,080 ¹	14,439,080 ¹	Totals		8,593,956 ¹	926,041 86	190,144 ¹	279,070 ¹	2,740	1,644 ¹	114,141 ¹	5,257,384	14,439,080 ¹

SESSIONAL PAPER No. 12

52,791½	37,781	3,215	2,718½	96,505¾	St. John, N.B.	43,603¾	5,492 39	.....	3,620	.....	1,670	47,612	96,505¾
5,551	9,002	.....	615	15,168	Halifax, N.S.	11,492	1,149 20	.....	.....	.....	.....	3,061	15,168
23,853	37,602	.....	.....	61,455	Pictou "	42,184	4,548 40	.....	.....	615	.....	19,271	61,455
29,404	46,604	.....	615	76,623	Totals.....	53,676	5,697 60	.....	.....	615	.....	22,332	76,623
71,458	135,723	.....	.....	207,181	Charlottetown, P.E.I.	161,795	16,179 50	.....	.....	.....	.....	45,386	207,181
73,169½	148,250¾	18,759	2,198½	242,377¾	Winnipeg, Man.....	159,195¾	15,919 59	6,430	10,407	.....	1,408	64,658	242,377¾
8,536	9,163	544	.....	18,243	Calgary, N.W.T....	11,732	1,173 20	1,001	791	.....	.....	4,719	18,243
50,421	65,361	10,143	1,408¾	127,333¾	Vancouver, B.C.....	77,732¾	7,840 18	2,370	6,715	3,096	571	36,849	127,333¾
12,124	31,830	5,510	857¾	50,321¾	Victoria "	32,528¾	3,277 20	1,582	5,502	.....	797	9,912	50,321¾
62,545	97,191	15,653	2,266½	177,655½	Totals.....	110,261½	11,117 38	3,952	12,217	3,096	1,368	46,761	177,655½
7,145,188½	12,749,729½	897,745½	278,339¾	21,071,003	Grand Totals....	12,387,376½	1,317,186 19	278,339½	747,520½	6,618	175,273½	7,460,768½	21,071,003

INLAND REVENUE DEPARTMENT,
OTTAWA, August 31, 1905.

W. J. GERARD,
Deputy Minister.

APPENDIX A—Continued—RAW LEAF TOBACCO, INCLUDING STEMS, SCRAPS AND CUTTINGS.

No. 17. Comparative Statement of Warehouse Returns for the Years ended June 30, 1904 and 1905.

Remaining in Warehouse from last Year.	Imported.	Warehoused ex-Factory.	Received from other Divisions.	Totals.	Provinces.	ENTERED FOR CONSUMPTION.		Removed in bond to other Divisions.	Exported.	Written off.	Taken for Horticultural purposes, and destroyed.	Re-entered for Manufacture.	Remaining in Warehouse.	Totals.
						Quantity.	Duty.							
1904.														
1,036,532½	3,571,327	566,360	92,242	5,266,461½	Ontario.....	3,302,887	341,699 77	184,134½	471,827	1,013	11,959	63,223	1,231,386½	5,266,461½
4,820,382½	9,061,083½	275,613½	251,291½	14,408,370½	Quebec.....	8,307,261½	882,745 29	152,926½	220,774½	4,712	369	106,426	5,615,898½	14,408,370½
38,600½	56,443	8,372	3,878½	107,293½	New Brunswick.....	18,782½	5,777 99	.....	1,918	.....	.....	3,802	52,791½	107,293½
23,113½	45,637	.....	.....	68,750½	Nova Scotia.....	39,346½	3,934 65	.....	.....	.....	.....	.....	29,404	68,750½
66,620	149,998	.....	.....	216,618	P. E. Island.....	145,160	14,516 00	.....	.....	.....	.....	.....	71,458	216,618
48,888½	185,096½	20,146	6,360	260,491	Manitoba.....	164,259½	16,436 73	12,794	9,614	110	.....	544½	73,169½	260,491
4,564	15,149	1,539	230	21,482	N.W. Territories.....	11,674	1,167 40	230	1,042	.....	.....	.....	8,536	21,482
56,886½	125,956	14,903	1,130	198,875½	British Columbia.....	120,324½	12,177 26	5,047	9,061	.....	.....	1,893	62,545	198,875½
6,095,587½	13,210,690	886,933½	355,131½	20,548,342½	Totals.....	12,139,700	1,278,455 09	355,131½	714,236½	5,865	12,328	175,893½	7,145,188½	20,548,342½
1905.														
1,231,386½	3,952,365	506,870	122,715½	5,813,336½	Ontario.....	3,253,156	335,561 67	76,812	441,415	782	12,569	56,686	1,971,916½	5,813,336½
5,615,898½	8,322,651½	352,704½	147,826	14,439,080½	Quebec.....	8,593,956½	926,041 86	190,144½	279,070½	2,740	1,644½	114,141½	5,257,384½	14,439,080½
52,791½	37,781	3,215	2,718½	96,505½	New Brunswick.....	43,603½	5,492 39	.....	3,620	.....	615	1,670	47,612	96,505½
29,404	46,604	.....	615	76,623	Nova Scotia.....	33,676	5,697 60	.....	.....	.....	.....	.....	22,332	76,623
71,458	135,723	.....	.....	207,181	P. E. Island.....	161,795	16,179 50	.....	.....	.....	279	.....	15,386	207,181
73,169½	148,250½	18,759	2,198½	242,377½	Manitoba.....	159,195½	15,919 59	6,430	10,407	.....	.....	1,408	61,658	242,377½
8,536	9,163	544	.....	18,243	N.W. Territories.....	11,732	1,173 20	1,001	791	.....	.....	.....	1,719	18,243
62,545	97,191	15,643	2,266½	177,655½	British Columbia.....	110,261½	11,117 38	3,952	12,217	3,096	.....	1,368	46,761	177,655½
7,145,188½	12,749,729½	897,745½	278,339½	21,071,003½	Totals.....	12,387,376½	1,317,486 19	278,339½	747,520½	6,618½	15,107½	175,273½	7,460,768½	21,071,003½

INLAND REVENUE DEPARTMENT,
OTTAWA, August 31, 1905.

W. J. GERALD,
Deputy Minister.

SESSIONAL PAPER No. 12

APPENDIX A —Continued—CANADA TWIST TOBACCO.

No. 18.—STATEMENT of Reveuue collected from Canada Twist Tobacco for the Year ended June 30, 1905.

DIVISIONS.	LICENSES.		Canada Twist, at 5 cts. per pound.	Total Duty collected, including License Fees.	
	No.	Fees.		\$	cts.
		\$	Lbs.	\$	cts.
Cornwall, Ont.....	1	2	20	3	00
Ottawa ".....	5	10	960	58	00
Prescott ".....	1	2	160	10	00
Totals....	7	14	1,140	71	00
Joliette, Que.....	5	9	17,000	859	00
Montreal ".....	24	48	14,727	784	35
Totals.....	29	57	31,727	1,643	35
Grand totals.....	36	71	32,867	1,714	35

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 31, 1905.

CANADA TWIST TOBACCO.

No. 19.—COMPARATIVE STATEMENT for Years ended June 30, 1904 and 1905.

YEARS.	PROVINCES.	LICENSES.		Canada Twist, at 5 cts. per pound.	Total Du including License Fees.	
		No.	Fees		\$	cts
			\$	Lbs.	\$	cts
1904.....	Ontario.....	8	16	1,480	90	00
	Quebec.....	31	60	46,291½	2,374	58
	Totals.....	39	76	47,771½	2,464	58
1905.....	Ontario.....	7	14	1,140	71	00
	Quebec.....	29	57	31,727	1,643	35
	Totals	36	71	32,867	1,714	35

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 31, 1905.

APPENDIX A—Continued—CIGARS.

No. 20.—RETURN of Manufactures

DIVISIONS.	LICENSESES.		Total weight of Raw Leaf Tobacco and other materials actually used.	Deficiencies paying duty.	CIGARS AT \$7 PER THOUSAND.			CIGARS Produced.
	No.	Fees.			Pro-duced.	Paid Duty.	Ware-housed.	
								\$ cts.
Belleville, Ont.....	1	75 00	9,144	.....	.....	.....	.....	465,250
Brantford "	7	525 00	79,402	700	1,200	1,200	.....	4,400,375
Guelph "	10	750 00	71,707	3,397	.....	.....	.....	4,332,090
Hamilton "	15	1,125 00	208,657	445	5,550	2,550	3,000	10,344,740
Kingston "	2	150 00	55,359	.....	2,490	2,490	.....	3,038,330
London "	24	1,725 00	626,184 ¹ / ₄	625	.....	.....	.....	35,432,030
Owen Sound "	1	75 00	9,240 ¹ / ₄	.....	.....	.....	.....	499,650
Perth "	1	75 00	3,123 ³ / ₄	.....	.....	.....	.....	164,800
Peterborough, Ont.	1	75 00	2,345	.....	.....	.....	.....	159,750
Port Arthur "	2	150 00	3,755	.....	.....	.....	.....	185,950
Prescott "	1	75 00	5,611	.....	.....	.....	.....	326,100
St. Catharines "	10	750 00	23,073	.....	.....	.....	.....	1,393,325
Stratford "	3	225 00	38,542 ¹ / ₂	.....	.....	.....	.....	2,122,600
Toronto "	22	1,612 50	342,913 ¹ / ₄	7,863	600	600	.....	18,798,295
Windsor "	7	505 00	36,549	.....	.....	.....	.....	1,483,235
Totals	107	7,892 50	1,515,606	13,030	9,840	6,840	3,000	83,146,520
Joliette, Que	4	230 00	64,554 ³ / ₄	.....	.....	.....	.....	.....
Montreal "	38	2,790 00	1,143,652	18,582	3,090	3,090	.....	61,831,730
Quebec "	6	420 00	129,947 ¹ / ₂	.....	.....	.....	.....	7,300,865
St. Hyacinthe, Que	4	265 00	49,755	.....	.....	.....	.....	2,663,190
Sherbrooke "	6	400 00	151,677 ¹ / ₂	.....	7,500	7,500	.....	8,318,615
Three Rivers "	2	140 00	17,475 ³ / ₄	.....	.....	.....	.....	188,280
Totals	60	4,245 00	1,557,062 ¹ / ₂	18,582	10,590	10,590	.....	80,302,680
St. John, N.B.....	4	290 00	65,024 ¹ / ₄	.....	.....	.....	.....	1,052,705
Halifax, N.S	3	225 00	11,262	.....	.....	.....	.....	616,645
Winnipeg, Man.. ..	11	787 50	139,701 ³ / ₄	.....	.....	.....	.....	7,468,725
Calgary, N.W.T.....	2	150 00	10,561	.....	.....	.....	.....	572,675
Vancouver, B.C.	15	1,105 00	69,461 ³ / ₄	.....	.....	.....	.....	3,809,000
Victoria "	11	815 00	28,815 ³ / ₄	*6,275	.....	.....	.....	1,505,400
Totals	26	1,920 00	98,277 ¹ / ₂	6,275	.....	.....	.....	5,314,400
Grand totals....	213	15,510 00	3,397,495	37,887	20,430	17,430	3,000	178,474,350

* 6,275 cigars from combination leaf at \$3 per M.

SESSIONAL PAPER No. 12

for the Year ended June 30, 1905.

AT \$6 PER THOUSAND.		CANADIAN CIGARS AT \$3 PER THOUSAND.			COMBINATION CIGARS AT \$3 PER THOUSAND.			Total Duty collected ex-manufac- tory, including License Fees.
Paid Duty.	Warehoused	Produced.	Paid Duty.	Ware- housed.	Produced.	Paid Duty.	Ware- housed.	
No.	No.	No.	No.	No.	No.	No.	No.	\$ cts.
116,000	349,250	.....	.....	.....	.....	.....	.....	771 00
2,762,200	1,638,175	.....	.....	.....	.....	.....	.....	17,110 80
1,822,870	2,509,220	.....	.....	.....	.....	.....	.....	11,707 60
3,514,315	6,830,425	.....	.....	.....	.....	.....	.....	22,231 41
902,830	2,135,500	.....	.....	.....	.....	.....	.....	5,584 41
19,279,390	16,152,640	.....	.....	.....	.....	.....	.....	117,405 09
231,150	268,500	.....	.....	.....	.....	.....	.....	1,461 90
6,120	158,680	.....	.....	.....	.....	.....	.....	111 72
119,750	40,000	.....	.....	.....	.....	.....	.....	793 50
97,500	88,450	.....	.....	.....	.....	.....	.....	735 00
.....	326,100	.....	.....	.....	.....	.....	.....	75 00
1,141,325	252,000	.....	.....	.....	.....	.....	.....	7,597 95
1,360,800	761,800	.....	.....	.....	.....	.....	.....	8,389 80
13,798,460	4,999,835	.....	.....	.....	.....	.....	.....	84,454 64
828,885	654,350	.....	.....	.....	481,550	166,650	314,900	5,978 26
45,981,595	37,164,925	.....	.....	.....	481,550	166,650	314,900	284,408 08
.....	.....	1,832,460	1,550,960	281,500	1,591,710	1,137,260	454,450	8,294 66
26,062,830	35,768,900	41,150	36,250	4,900	684,920	671,870	13,050	161,424 46
3,255,715	4,045,150	.....	.....	.....	446,400	226,495	219,905	20,633 77
241,610	2,421,580	241,350	203,550	37,800	127,950	110,050	17,900	2,655 46
3,988,405	4,330,210	345,430	278,430	67,000	.....	.....	.....	25,218 22
58,030	130,250	.....	.....	.....	773,270	451,720	321,550	1,843 34
33,606,590	46,696,090	2,460,390	2,069,190	391,200	3,624,250	2,597,395	1,026,855	220,069 91
284,100	768,605	.....	.....	.....	2,862,900	6,000	2,856,900	2,012 60
320,270	296,375	.....	.....	.....	.....	.....	.....	2,146 62
3,049,850	4,418,875	.....	.....	.....	.....	.....	.....	19,086 60
215,450	357,225	.....	.....	.....	.....	.....	.....	1,442 70
3,411,175	397,825	.....	.....	.....	65,650	65,650	.....	21,769 00
1,142,400	363,000	.....	.....	.....	54,850	54,850	.....	7,852 80
4,553,575	760,825	.....	.....	.....	120,500	120,500	.....	29,621 80
88,011,430	90,462,920	2,460,390	2,069,190	391,200	7,089,200	2,890,545	4,198,655	558,788 31

W. J. GERALD,
Deputy Minister.

APPENDIX A—Continued—CIGARS.

Dr.

No. 21.—COMPARATIVE STATEMENT of Manufactures

PROVINCES.	LICENSES.		Total weight of Raw Leaf Tobacco and other materials actually used.	Deficiencies paying duty.	CIGARS AT \$7 PER THOUSAND.		CIGARS.
	No.	Fees.			Produced.	Paid Duty	Produced.
						Warehoused.	
1904.		\$ cts.	Lbs.	No.	No.	No.	No.
Ontario.....	114	8,327 50	1,451,086 ¹ / ₂	1,775	11,010	4,911	79,933,000
Quebec.....	65	4,480 00	1,546,007 ¹ / ₂	6,860	7,170	7,170	78,208,870
New Brunswick.....	6	430 00	65,181 ¹ / ₄	.....	.....	.....	973,975
Nova Scotia.....	3	225 00	11,855 ³ / ₄	.....	.....	.....	650,035
Manitoba.....	11	825 00	144,373 ³ / ₄	850	.....	.....	7,844,600
North-West Territories	3	225 00	10,000	4,218	.....	.....	498,420
British Columbia.....	28	2,032 50	106,391 ¹ / ₂	2,042	2,202	2,202	5,682,700
Totals.....	230	16,545 00	3,334,896 ¹ / ₈	15,745	20,382	14,283	173,791,600
1905.							
Ontario.....	107	7,892 50	1,515,606	13,030	9,840	6,840	83,146,520
Quebec.....	60	4,245 00	1,557,062 ¹ / ₂	18,582	10,590	10,590	80,302,680
New Brunswick.....	4	290 00	65,024 ¹ / ₄	.....	.....	.....	1,052,705
Nova Scotia.....	3	225 00	11,262	.....	.....	.....	616,645
Manitoba.....	11	787 50.	139,701 ³ / ₄	.....	.....	.....	7,468,725
North-West Territories	2	150 00	10,561	.....	.....	.....	572,675
British Columbia.....	26	1,920 00	98,277 ¹ / ₂	*6,275	.....	.....	5,314,400
Grand totals.....	213	15,510 00	3,397,495	37,887	20,430	17,430	178,474,350

* 6,275 cigars from combination leaf at \$3 per M.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 31, 1905.

SESSIONAL PAPER No. 12

for the years ended June 30, 1904 and 1905.

Cr.

AT \$6 PER THOUSAND.		CANADIAN CIGARS AT \$3 PER THOUSAND.			COMBINATION CIGARS AT \$3 PER THOUSAND.			Total Duty collected ex-Manu- factory including License Fees
Paid Duty.	Warehoused	Produced.	Paid Duty	Ware- housed.	Produced.	Paid Duty	Ware- housed.	
No.	No.	No.	No.	No.	No.	No.	No.	\$ cts.
46,689,950	33,243,050	14,000	14,000	.....	92,700	58,800	33,900	288,730 64
32,867,235	45,341,635	2,001,690	1,595,040	406,650	3,829,815	2,658,280	1,171,535	214,534 72
344,225	629,750	.....	.....	.....	3,156,670	727,380	2,429,290	4,677 49
326,140	323,895	.....	.....	.....	.....	.....	.....	2,181 84
2,447,250	5,397,350	.....	.....	.....	.....	.....	.....	15,513 60
204,545	293,875	.....	.....	.....	.....	.....	.....	1,477 57
5,035,250	647,450	.....	.....	.....	142,050	142,050	.....	32,692 20
87,914,595	85,877,005	2,015,690	1,609,040	406,650	7,221,235	3,586,510	3,634,725	559,808 06
45,981,595	37,164,925	.....	.....	.....	481,550	166,650	314,900	284,408 08
33,606,590	46,696,090	2,460,390	2,069,190	391,200	3,624,250	2,597,395	1,026,855	220,069 91
284,100	768,605	.....	.....	.....	2,862,900	6,000	2,856,900	2,012 60
320,270	296,375	.....	.....	.....	.....	.....	.....	2,146 62
3,049,850	4,418,875	.....	.....	.....	.....	.....	.....	19,086 60
215,450	357,225	.....	.....	.....	.....	.....	.....	1,442 70
4,553,575	760,825	.....	.....	.....	120,500	120,500	.....	29,621 80
88,011,430	90,462,920	2,460,390	2,069,190	391,200	7,089,200	2,890,545	4,198,655	558,788 31

W. J. GERALD,
Deputy Minister.

5-6 EDWARD VII.

SESSIONAL PAPER No. 12

A. 1906

APPENDIX A—Continued CIGARS.

DR.

No. 22.—WAREHOUSE Return for the Year ended June 30, 1905.

Remaining in Warehouse from last year.			Warehoused.			Received from other Divisions.			Total Number to be Accounted for.			DIVISIONS.	Entered for Consumption.				Removed in bond to other Divisions.			Exported.		Written off.	Remaining in Warehouse.			Total Number Accounted for.		
Foreign.	Canadian.	Combination.	Foreign.	Canadian.	Combination.	Foreign.	Canadian.	Combination.	Foreign.	Canadian.	Combination.		Foreign. at \$6 p. M.	Canadian. at \$3 p. M.	Combination. at \$3 p. M.	Duty.	Foreign.	Canadian.	Combination.	Foreign.	Combination.	Foreign.	Foreign.	Canadian.	Combination.	Foreign.	Canadian.	Combination.
No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.		No.	No.	No.	\$ cts.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.
239,400			349,250						598,650			Belleville, Ont.	313,000			1,860 00	38,000						250,650			598,650		
613,360			1,638,175			45,750			2,297,285			Brantford "	1,586,450			9,518 70							710,835			2,297,285		
407,710			2,509,220						2,916,930			Guelph "	2,367,205			14,203 23	90,500						499,225			2,916,930		
2,752,800			* 6,833,425			4,686,375			14,282,600			Hamilton "	*10,590,525			63,546 15	25,800			3,000			3,663,275			14,282,600		
678,175			2,135,500			58,000			2,871,675			Kingston "	2,154,450			12,926 70							717,225			2,871,675		
3,944,745			16,152,640						20,097,435			London "	12,568,435			75,410 61	2,605,000						4,924,000			20,097,435		
241,000						196,875			437,875			Ottawa "	319,200			1,915 20							118,675			437,875		
65,300			268,500						333,800			Owen Sound "	292,000			1,752 00							41,800			333,800		
122,775			158,680			10,000	10,000		291,255	10,000		Perth "	159,000	3,000		963 00							132,255	7,000		291,255	10,000	
6,550			40,000						46,550			Peterborough "	4,000			24 00							42,550			46,550		
78,700			88,450						88,450			Port Arthur "	65,350			392 10							23,100			88,450		
114,050			326,100						404,800			Prescott "	348,500			2,091 00							76,300			404,800		
52,000			252,000						366,050			St. Catharines "	233,625			1,401 75							152,425			366,050		
1,794,990			761,800						813,800			Stratford "	627,750			3,766 50							186,050			813,800		
188,900		21,000	4,999,835						6,794,825			Toronto "	4,960,305			29,761 83	20,000						1,844,520			6,794,825		
			654,350		314,900				838,300		335,900	Windsor "	509,745		199,550	3,657 12							328,555		136,350	838,300		335,900
11,315,335		21,000	37,167,925		314,900	4,997,000	10,000		53,480,280	10,000	335,900	Totals	37,096,540	3,000	199,550	223,189 89	2,779,300			3,000			1,001,440	7,000	136,350	53,480,280	10,000	335,900
		102,500		281,500	454,450					281,500	556,950	Joliette, Que.		51,500	346,500	1,194 30		10,000	60,000						220,000	150,350	281,500	556,950
812,870		252,400	35,768,900	4,900	13,050	90,500			44,035,770	4,900	265,450	Montreal "	33,956,045	4,900	139,000	204,167 97	2,226,325			77,400		17,875	7,788,125		126,450	44,035,770	4,900	265,450
3,940		98,400	4,045,150		219,905	40,000		60,000	5,977,790		378,305	Quebec "	4,374,375		294,855	27,130 82							1,603,415		83,450	5,977,790		378,305
44,880	43,700		2,421,580	37,800	17,900				2,726,520	37,800	17,900	St. Hyacinthe "	1,911,690	37,800	17,900	11,637 24	211,875						602,955			2,726,520	37,800	17,900
106,700		50,000	4,330,210	67,000					5,774,090	110,700		Sherbrooke "	4,448,105	96,010		26,976 66							1,325,985	14,690		5,774,090	110,700	
			130,250		321,550				236,950		371,550	Three Rivers "	151,220		317,950	1,861 17							85,730		53,600	236,950		371,550
11,924,530	43,700	503,300	46,696,090	391,200	1,026,855	130,500		60,000	58,751,120	434,900	1,590,155	Totals	44,841,435	190,210	1,116,305	272,968 16	2,438,200	10,000	60,000	77,400		17,875	11,376,210	234,690	413,850	58,751,120	434,900	1,590,155
424,025		840,935	768,605		2,856,900				1,192,930		3,697,835	St. John, N.B.	643,185		3,009,085	12,886 37				10,000			549,745		678,750	1,192,930		3,697,835
296,375						45,000			599,960			Halifax, N.S.	274,460			1,646 76				51,500			274,000			599,960		
1,032,200			4,418,875						5,581,750			Winnipeg, Man.	4,549,550			27,297 30										5,581,750		
54,125			357,225						411,350			Calgary, N.W.T.	306,200			1,837 20										411,350		
147,000			397,825			45,000			589,825			Vancouver, B.C.	482,525			2,895 15					8,900		98,400			589,825		
241,500			363,000						604,500			Victoria "	372,250			2,233 50				20,350			211,900			604,500		
588,700			760,825			45,000			1,194,325			Totals	854,775			5,128 65				20,350		8,900	310,300			1,194,325		
27,528,295	43,700	1,365,235	90,465,920	391,200	4,198,655	5,217,500	10,000	60,000	121,211,715	444,900	5,623,890	Grand totals	88,566,145	193,210	4,324,940	544,954 33	5,217,500	10,000	60,000	152,250	10,000	26,775	27,249,045	241,690	1,228,950	121,211,715	444,900	5,623,890

*3,000 of these cigars at \$7 per M.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 31, 1905.

12-6C

W. J. GERALD,
Deputy Minister.

APPENDIX A Continued CIGARS.

5-6 EDWARD VII.

SESSIONAL PAPER No. 12

A. 1906

No. 23.—COMPARATIVE STATEMENT of Warehouse Returns for the Years ended June 30, 1904 and 1905.

Dr.

Remaining in Warehouse from last year.			Placed in Warehouse.			Received from other Divisions.			Total Number to be Accounted for.			PROVINCES.	Entered for Consumption.				Removed in Bond to other Divisions.			Exported.		Written off.	Remaining in Warehouse.			Total Number Accounted for.			
Foreign.	Canadian.	Combina- tion.	Foreign.	Canadian.	Combina- tion.	Foreign.	Canadian.	Combina- tion.	Foreign.	Canadian.	Combina- tion.		Foreign, at \$6 per M.	Canadian, *at \$3 per M.	Combina- tion at \$3 per M.	Duty.	Foreign.	Canadian.	Combina- tion.	Foreign.	Combina- tion.	Foreign.	Foreign.	Canadian.	Combina- tion.	Foreign.	Canadian.		
No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.		No.	No.	No.	\$ cts.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	
9,787,610	3,800		33,249,149		33,900	700			48,305,509	3,800	33,900	Ontario.....	33,562,254	3,800	12,900	201,429 72	3,347,150			31,500		49,250	11,315,355		21,000	48,305,509	3,800		
11,511,825	221,450		45,341,635	106,650	1,171,535	1,150		65,000	57,435,610	631,100	1,946,420	Quebec.....	42,658,580	587,400	1,378,120	261,848 05	2,658,200		65,000	119,650		74,650	11,924,530	43,700	503,300	57,435,610	631,100	1,946,420	
328,755			629,750		2,429,290				958,505		3,243,840	New Brunswick..	529,680		2,371,405	10,292 30				4,700	31,500		424,325		840,935	958,505			
201,215			323,895			7,500			582,610			Nova Scotia.....	256,175			1,537 05				67,850			258,585			582,610			
832,115			5,397,350						6,229,765			Manitoba.....	5,066,890			30,401 34							1,162,875			6,229,765			
56,175			293,875						350,350			N. W. Territories	296,225			1,777 35							54,125			350,350			
286,150			647,450			11,950			1,033,550			British Columbia.	621,600			3,729 60				23,450			388,500			1,033,550			
23,007,445	228,250	1,524,435	85,883,104	406,650	3,634,725	13,050		65,000	114,895,899	634,900	5,224,160	Totals.....	82,991,404	591,200	3,762,425	511,015 41	6,005,350		65,000	246,950	31,500	123,900	25,528,295	43,700	1,365,235	114,895,899	634,900	5,224,160	
1905.																													
11,315,355		21,000	437,467,925		344,900	1,007,000	10,000		53,480,280	10,000	335,900	Ontario.....	437,096,540	3,000	190,550	223,189 89	2,779,300			3,000			13,601,440	7,000	136,350	53,480,280	10,000	335,900	
11,924,530	43,700	503,300	46,696,090	391,200	1,026,855	10,500		60,000	58,751,120	434,900	1,590,155	Quebec.....	44,841,435	190,210	1,116,305	272,968 16	2,438,200		10,000	60,000	77,400		17,875	11,376,210	234,690	413,850	58,751,120	434,900	1,590,155
424,325		840,935	768,605		2,856,900				1,192,950		3,697,835	New Brunswick..	643,185		3,009,085	12,886 37					10,000		549,745		678,750	1,192,930			
258,585			206,375			45,000			599,960			Nova Scotia.....	274,460			1,646 76				51,500			274,000			599,960			
1,162,875			4,418,875						5,581,750			Manitoba.....	4,549,550			27,297 30							1,032,200			5,581,750			
54,125			357,325						411,350			N. W. Territories	306,200			1,837 20							105,150			411,350			
388,500			700,825			45,000			1,194,325			British Columbia.	854,775			5,128 65				20,350		8,900	310,300			1,194,325			
25,528,295	43,700	1,365,235	90,465,920	391,200	4,193,655	13,050	10,000	60,000	121,211,715	444,900	5,623,890	Totals.....	88,566,115	193,210	4,324,940	544,954 33	5,217,500	10,000	60,000	152,250	10,000	26,775	27,249,045	241,690	1,228,950	121,211,715	444,900	5,623,890	

* 6,000 of these cigars at 87 per M. 13,000 of these cigars at 87 per M.

	1904.	1905.
Total duty collected, ex-manufactory and ex-warehouse.....	\$ 1,054,273 47	\$ 1,088,232 64
" on licenses.....	16,545 00	15,510 00
Totals.....	\$ 1,070,823 47	\$ 1,103,742 64

INLAND REVENUE DEPARTMENT,
OTTAWA, August 31, 1905.

W. J. GERALD,
Deputy Minister.

APPENDIX A—*Continued*—INSPECTION OF PETROLEUM.

No. 24.—RETURN of Canadian Petroleum and Naphtha inspected during the Year ended June 30, 1905.

DIVISION.	LICENSES.		Petroleum.	Naphtha.	Totals.
	No.	Fees.			
		\$	Galls.	Galls.	Galls.
London.....	3	3	15,237,521·19	2,282,514·08	17,520,035·27

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 31, 1905.

SESSIONAL PAPER No. 12

No. 25.—COMPARATIVE STATEMENT of Petroleum and Naphtha inspected during the Years ended June 30, 1904 and 1905.

PROVINCES.	LICENSES.		Petroleum.	Naphtha.	Totals.
	No.	Fees.			
1904		\$	Galls.	Galls.	Galls.
Ontario.....	2	2	6,526,896·91	765,216·04	7,292,112·95
1905					
Ontario.....	3	3	15,237,521·19	2,282,514·08	17,520,035·27

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 31, 1905.

5-6 EDWARD VII., A. 1906

APPENDIX A—Continued—MANUFACTURES IN BOND.

No. 26.—RETURN of Manufactures

DIVISIONS.	LICENSES.		MATERIALS USED.			
	No.	Fees.	Spirits.	Beer, Wine, &c.	Nitric Acid.	Mercury.
		\$ cts.	Galls.	Galls.	Lbs.	Lbs.
Brantford, Ont.....	1	50 00	6,014·74	39·40	.....	.....
Hamilton ".....	2	100 00	22,873·55	377·06	.....	.....
Kingston ".....	1	50 00	7,510·97	159·17	.....	.....
Ottawa ".....	1	50 00	701·91	.....	.....	.....
Prescott ".....	1	300 00	96,096·63	.....	467,780	50,878
Toronto ".....	7	350 00	76,526·90	876·50	.....	.....
Windsor ".....	4	700 00	11,608·00	.....	56,442	7,058½
Totals.. . . .	17	1,600 00	221,332·70	1,452·13	524,222	57,936½
Montreal, Que.	9	450 00	58,749·44	874·20	.....	.....
Quebec ".....	1	50 00	.....	.....	.....	.....
St. Hyacinthe, Que.....	2	100 00	21,555·36	100·49	.....	.....
Shedbrooke, Que.....	1	300 00	52,740·07	.....	236,938	31,275
Totals.....	13	900 00	133,044·87	974·69	236,938	31,275
St. John, N.B.... .	2	100 00	6,789·36	110 90	.....	.....
Winnipeg, Man	1	50 00	.....	.....	.....	.....
Vancouver, B. C.. . .	1	50 00	2,541·26	46·70	.....	.....
Grand Totals.....	34	2,700 00	363,708·19	2,584·42	761,160	89,211½

INLAND REVENUE DEPARTMENT,
OTTAWA, August 31, 1905.

SESSIONAL PAPER No. 12

for the Year ended June 30, 1905.

MANUFACTURED.		PAID DUTY. EX-MANUFACTORY.		WAREHOUSED.		Total Duty Collected ex-Manu- factory, including License Fees.
Vinegar.	Crude Fulminate.	Vinegar.	Duty.	Vinegar.	Crude Fulminate.	
Galls.	Lbs.	Galls.	\$ cts.	Galls.	Lbs.	\$ cts.
35,540·29	.....	35,540·29	1,421 60	.....	.....	1,471 60
149,175·99	.....	32,203·17	1,288 14	116,972·73	.....	1,388 14
54,926·78	.....	2,554·94	102 20	52,371·84	.....	152 20
3,340·92	.....	1,460·56	58 42	1,880·36	.....	108 42
.....	62,680	.....	.....	.....	62,680	300 00
482,466·08	.....	206,539·62	8,261 67	275,926·46	.....	8,611 67
.....	8,300	.....	.....	.....	8,300	700 00
725,449·97	70,980	278,298 58	11,132 03	447,151·39	70,980	12,732 03
315,249·12	.....	201,495·48	8,059 87	113,753·64	.....	8,509 87
.....	.....	.....	.....	.....	.....	50 00
119,226·49	.....	42,818·03	1,712 74	76,408·46	.....	1,812 74
.....	36,246	.....	.....	.....	36,246	300 00
434,475·61	36,246	244,313·51	9,772 61	190,162·10	36,246	10,672 61
41,918·94	.....	29,853·87	1,194 14	12,065·07	.....	1,294 14
.....	.....	.....	.....	.....	.....	50 00
12,388·78	.....	.....	.....	12,388·78	.....	50 00
1,214,233·30	107,226	552,465·96	22,098 78	661,767·34	107,226	24,798 78

W. J. GERALD,
Deputy Minister.

APPENDIX A—*Continued*—MANUFACTURES IN BOND.

No. 27.—COMPARATIVE STATEMENT of Manufactures

PROVINCES.	LICENSES.		MATERIALS USED.			
	No.	Fees.	Spirits.	Beer, Wine, &c.	Nitric Acid.	Mercury.
1904.		\$	Galls.	Galls.	Lbs.	Lbs.
Ontario.....	17	1,550	300,966·18	1,377·71	981,696	106,640½
Quebec	14	900	96,961·00	1,206·00	117,778	15,352
New Brunswick ..	2	100	7,574·65	206·20	.....	.....
Manitoba.....	1	50	.....	.....	.....	.....
Totals	34	2,600	405,501·83	2,789·91	1,099,474	121,992½
1905.						
Ontario.....	17	1,600	221,332·70	1,452·13	524,222	57,936½
Quebec	13	900	133,044·87	974·69	236,938	31,275
New Brunswick ..	2	100	6,789·36	110·90	.....	.....
Manitoba.....	1	50	.....	.....	.....	.....
British Columbia.....	1	50	2,541·26	46·70	.....	.....
Totals	34	2,700	363,708·19	2,584·42	761,160	89,211½

INLAND REVENUE DEPARTMENT,
OTTAWA, August 31, 1905.

SESSIONAL PAPER No. 12

for the Years ended June 30, 1904 and 1905.

MANUFACTURED.		PAID DUTY EX-MANUFACTORY.		WAREHOUSED.		Total Duty collected, ex-Manu- factory, including License Fees.
Vinegar.	Crude Fulminate.	Vinegar.	Duty.	Vinegar.	Crude Fulminate.	
Galls.	Lbs.	Galls.	§ cts.	Galls.	Lbs.	§ cts.
630,652·53	128,079·00	310,835·94	11,437 76	319,816·59	128,079·00	12,987 76
374,945·23	17,559·00	175,891·32	7,035 68	199,053·91	17,559·00	7,935 68
46,914·90	.....	41,669·27	1,666 76	5,245·63	.....	1,766 76
.....	.....	.....	.....	.....	.....	50 00
1,052,512·66	145,638·00	528,396·53	20,140 20	524,116·13	145,638·00	22,740 20
725,449·97	70,980·00	278,298·58	11,132 03	447,151·39	70,980·00	12,732 03
434,475·61	36,246·00	244,313·51	9,772 61	190,162·10	36,246·00	10,672 61
41,918·94	.....	29,853·87	1,194 14	12,065·07	...	1,294 14
.....	.....	.....	.....	.....	.....	50 00
12,388·78	.....	.....	.....	12,388·78	.....	50 00
1,214,233·30	107,226·00	552,465·96	22,098 78	661,767·34	107,226·00	24,798 78

W. J. GERALD,
Deputy Minister.

APPENDIX A—Continued—MANUFACTURES IN BOND.

DR.

No. 28.—WAREHOUSE RETURN for

Remaining in Warehouse from last year.	Warehoused.		Received from other Divisions.	Totals.		DIVISIONS.
Vinegar.	Vinegar.	Crude Fulminate	Vinegar.	Vinegar.	Crude Fulminate.	
Galls.	Galls.	Lbs.	Galls.	Galls.	Lbs.	
43,381 62	116,972 73	.....	.....	160,354 35	.....	.. Hamilton, Ont.....
17,335 05	52,371 84	.....	.....	69,706 89	.....	.. Kingston "
.....	1,880 36	.....	.....	1,880 36	.....	.. Ottawa "
.....	.....	62,680	.....	.....	62,680	.. Prescott "
71,827 92	275,926 46	.....	.....	347,754 38	.....	.. Toronto "
.....	.....	8,300	.....	.....	8,300	.. Windsor "
132,544 59	447,151 39	70,980	.....	579,695 98	70,980	.... .. Totals.....
41,510 86	113,753 64	.....	.....	158,264 50	.....	.. Montreal, Que.
11,358 85	.....	.....	6,131 22	17,490 07	.....	.. Quebec "
64,448 70	76,408 46	.....	3,786 66	144,643 82	.....	.. St. Hyacinthe, Que....
.....	.....	36,246	.....	.....	36,246	.. Sherbrooke "
120,318 41	190,162 10	36,246	9,917 88	320,398 39	36,246	..... Totals... ..
5,245 63	12,065 07	.....	.....	17,310 70	.....	.. St. John, N.B.....
2,975 00	.....	.....	60,366 01	63,341 01	.....	.. Winnipeg, Man.... ..
.....	12,388 78	.....	.....	12,388 78	.....	.. Vancouver, B.C.....
261,083 63	661,767 34	107,226	70,283 89	993,134 86	107,226	..... Grand Totals ..

INLAND REVENUE DEPARTMENT,
OTTAWA, August 31, 1905.

SESSIONAL PAPER No. 12

the Year ended June 30, 1905.

CR.

Entered for Consumption.		Removed to other Divisions.	Exported.	Remaining in Warehouse.	Totals.	
Vinegar.	Duty.	Vinegar.	Crude Fulminate.	Vinegar.	Vinegar.	Crude Fulminate.
Galls.	\$ cts.	Galls.	Lbs.	Galls.	Galls.	Lbs.
101,107 73	4,044 28	24,308 83	.....	34,937 79	160,354 35	.....
57,556 84	2,302 27	.....	.....	12,150 05	69,706 89	.....
1,336 30	53 44	.....	.....	544 06	1,880 36	..
.....	.....	.....	62,680	.....	.....	62,680
218,040 48	8,721 61	28,788 21	.....	100,925 69	347,754 38	.....
.....	.....	.....	8,300	.....	.....	8,300
378,041 35	15,121 60	53,097 04	70,980	148,557 59	579,695 98	70,980
73,137 05	2,925 47	6,761 66	.....	78,365 79	158,264 50	.....
17,490 07	699 61	.....	.....	.....	17,490 07	.....
104,387 20	4,175 48	10,425 19	.....	29,831 43	144,643 82	.....
.....	.....	.....	36,246	.....	.....	36,246
195,014 32	7,800 56	17,186 85	36,246	108,197 22	320,398 39	36,246
9,786 10	391 43	.....	.....	7,524 60	17,310 70	.....
63,341 01	2,533 62	.....	.....	.....	63,341 01	.....
12,388 78	495 54	.....	.....	.....	12,388 78	.....
658,571 56	26,342 75	70,283 89	107,226	264,279 41	993,134 86	107,226

W. J. GERALD,
Deputy Minister.

APPENDIX A—Continued —MANUFACTURES IN BOND.

DR. No. 29.—COMPARATIVE STATEMENT of Warehouse Returns

Remaining in Warehouse from last year.	Warehoused.		Received from other Divisions.	Totals.		PROVINCES.
Vinegar.	Vinegar.	Crude Fulminate.	Vinegar.	Vinegar.	Crude Fulminate.	
Galls.	Galls.	Lbs.	Galls.	Galls.	Lbs.	1904.
138,015·09	319,816·59	128,079·00	.....	457,831·68	128,079·00	.. Ontario.....
129,552·32	199,053·91	17,559·00	9,118·80	337,725·03	17,559·00	.. Quebec.....
1,862·53	5,245·63	.....	.....	7,108·16	.....	.. New Brunswick.....
7,616·32	.....	.....	42,212·84	49,829·16	.....	.. Manitoba.....
277,046·26	524,116·13	145,638·00	51,331·64	852,494·03	145,638·00	.....Totals.
						1905.
132,544·59	447,151·39	70,980·00	.....	579,695·98	70,980·00	.. Ontario.....
120,318·41	190,162·10	36,246·00	9,917·88	320,398·39	36,246·00	.. Quebec.....
5,245·63	12,065·07	.....	.....	17,310·70	.....	.. New Brunswick.....
2,975·00	.....	.....	60,366·01	63,341·01	.....	.. Manitoba.....
.....	12,388·78	.....	.....	12,388·78	.....	.. British Columbia.....
261,083·63	661,767·34	107,226·00	70,283·89	993,134·86	107,226·00	.....Totals.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 31, 1905.

SESSIONAL PAPER No. 12

for the years ended June 30, 1904 and 1805.

CR.

Entered for Consumption.		Removed to other Divisions.	Exported.	Remaining in Warehouse.	Totals.	
Vinegar.	Duty.	Vinegar.	Crude Fulminate.	Vinegar.	Vinegar.	Crude Fulminate.
Galls.	\$ cts.	Galls.	Lbs.	Galls.	Galls.	Lbs.
292,161·56	11,686 46	33,125·53	128,079·00	132,544·59	457,831·68	128,079·00
199,200·51	7,967 98	18,206·11	17,559·00	120,318·41	337,725·03	17,559·00
1,862·53	74 50	.....	.....	5,245·63	7,108·16	.....
46,854·16	1,874 14	.....	.....	2,975·00	49,829·16	.....
540,078·76	21,603 08	51,331·64	145,638·00	261,083·63	852,494·03	145,638·00
378,041·35	15,121 60	53,097·04	70,980·00	148,557·59	579,695·98	70,980·00
195,014·32	7,800 56	17,186·85	36,246·00	108,197·22	320,398·39	36,246·00
9,786·10	391 43	.....	.....	7,524·60	17,310·70	.....
63,341·01	2,533 62	.....	.....	.....	63,341·01	.....
12,388·78	495 54	.....	.....	.....	12,388·78	.....
658,571·56	26,342·75	70,283·89	107,226·00	264,279·41	993,134·86	107,226·00

	1904.	1905.
Total duty collected, ex-manufactory and ex-warehouse.....	\$ 42,743 28	\$ 48,441 53
" on licenses.	2,600 00	2,700 00
Totals.....	\$ 45,343 28	\$ 51,141 53

W. J. GERALD,
Deputy Minister.

APPENDIX A—Continued—ACETIC ACID.

No. 30.—RETURN of Manufactures for the Year ended June 30, 1905.

DIVISIONS.	LICENSES.		MANUFAC- TURED.	PAID DUTY EX-MANUFACTORY.		WARE- HOUSED.	Total Duty collected ex-Manu- factory, including License Fees.
	No.	Fees.	—	—	Duty.	—	
		\$	Galls.	Galls.	\$ cts.	Galls.	\$ cts.
Toronto, Ont	1	50	152,387 72	69,339 82	2,773 59	83,047 90	2,823 59
Montreal, Que.	1	50	5,988 64	5,988 64	239 55	.. . . .	289 55
Totals	2	100	158,376 36	75,328 46	3,013 14	83,047 90	3,113 14

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 31, 1905.

APPENDIX A—Continued—ACETIC ACID.

No. 31.—COMPARATIVE STATEMENT of Manufactures for the years ended June 30, 1904 and 1905.

PROVINCES.	LICENSESES.		MANUFAC- TURED.	PAID DUTY EX-MANUFACTORY.		WARE- HOUSED.	Total Duty collected ex-Manu- factory, including License Fees.
	No.	Fees.		—	Duty.		
1904.		\$	Galls.	Galls.	\$ cts.	Galls.	\$ cts.
Ontario.....	1	50	62,618 85	11,170 53	446 82	51,448 32	496 82
Quebec.....	1	50					50 00
Totals....	2	100	62,618 85	11,170 53	446 82	51,448 32	546 82
1905.							
Ontario.....	1	50	152,387 72	69,339 82	2,773 59	83,047 90	2,823 59
Quebec.....	1	50	5,988 64	5,988 64	239 55		289 55
Totals..	2	100	158,376 36	75,328 46	3,013 14	83,047 90	3,113 14

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 31, 1905.

SESSIONAL PAPER No. 12

APPENDIX A--*Continued*—ACETIC ACID.

No. 32.—WAREHOUSE RETURN for the Year ended June 30, 1905.

DR.

CR.

Remain- ing in Ware- house from last year.	Ware- housed.	Totals.	DIVISIONS.	Entered for Con- sumption.	Duty.	Remain- ing in Ware- house.	Totals.
Galls.	Galls.	Galls.		Galls.	\$ cts.	Galls.	Galls
34,107·55	83,047·90	117,155·45	..Toronto, Ont....	85,910·47	3,436 42	31,244·98	117,155·45
28,601·58	.....	28,601·58	..Montreal, Que...	28,601·58	1,144 05	.....	28,601·58
62,709·13	83,047·90	145,757·03	.....Total.	114,512·05	4,580 47	31,244·98	145,757·03

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 31, 1905.

APPENDIX A—Continued—ACETIC ACID.

Dr. No. 33.—COMPARATIVE STATEMENT of Warehouse Returns for the years ended June 30, 1904 and 1905. Cr.

Remain- ing Ware- house from last year.	Ware- housed.	Received from other Divi- sions.	Totals.	PROVINCES.	Entered for Con- sumption.	Duty.	Removed to other Divi- sions.	Remain- ing in Ware- house.	Totals.
Galls.	Galls.	Galls.	Galls.	1904.	Galls.	\$ cts.	Galls	Galls.	Galls.
61,517·47	51,448·32		112,965·79	Ontario ..	43,994·73	1,759 79	34,863·51	34,107·55	112,965·79
3,596·78		34,863·51	38,460·29	Quebec ..	9,858·71	394 36		28,601·58	38,460·29
65,114·25	51,448·32	34,863·51	151,426·08	Totals ..	53,853·44	2,154 15	34,863·51	62,709·13	151,426·08
				1905.					
34,107·55	83,047·90		117,155·45	Ontario ..	85,910·47	3,436 42		31,244·98	117,155·45
28,601·58			28,601·58	Quebec ..	28,601·58	1,144 05			28,601·58
62,709·13	83,047·90		145,757·03	Totals ..	114,512·05	4,580 47		31,244·98	145,757·03

	1904.	1905.
Total duty collected, ex-manufactory and ex-warehouse ..	\$ 2,600 97	\$ 7,593 61
" " on licenses ..	100 00	100 00
	<u>\$ 2,700 97</u>	<u>\$ 7,693 61</u>

INLAND REVENUE DEPARTMENT,
OTTAWA, August 31, 1905.

W. J. GERALD,
Deputy Minister.

METHYLATED SPIRITS.

No. 34.—STATEMENT showing the quantity of Raw Materials on hand at beginning and end of year, and brought in and used during the year 1904–1905.

DR. (A) CR.

Names of Articles.	Stock on hand, July 1, 1904.	Brought in during the year.	Total to be Accounted for.	Used in manufacture of Methylated Spirits.	Sold.	Stock on hand June 30, 1905.	Total Accounted for.
	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.
Alcohol	3,709·53	66,273·23	69,982·76	64,092·05	132·21	5,758·50	69,982·76
Wood Naphtha..	2,341·70	27,421·11	29,762·81	24,159·19	.....	5,603·62	29,762·81

(B)

STATEMENT showing quantity of Raw Materials used, and Methylated Spirits produced therefrom.

Alcohol used, Statement (A) above.	Wood Naphtha used, Statement (A) above.	Methylated Spirits used, Statement (C) below.	Total to be Accounted for.	Methylated Spirits produced.	Loss in Manufacture.		Total Accounted for.
Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	p. c.	Pr'f galls.
64,092·05	24,159·19	.....	88,251·24	85,780·95	2,470·29	2·85	88,251·21

(C)

STATEMENT showing the quantity of Methylated Spirits on hand at beginning and end of year, and brought in, sold and otherwise accounted for during the year.

Stock on hand July 1, 1904.	Manufactured as above, Statement (B).	Brought in during the year.	Total to be Accounted for.	Sold.	Used in Methylated Spirits Warehouse.	Re-used in Manufacture of Methylated Spirits.	Stock on hand June 30, 1905.	Total Accounted for.
Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.
4,722·84	85,780·95	.....	90,503·79	87,326·16	.....	.....	3,177·63	90,503·79

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 31, 1905.

DR.

No. 35.—HYDRAULIC and other Rents, &c.,

Balances due July 1, 1904.	Rents accrued up to June 30, 1905.	Totals.	Number.	Location.	Original Lessees.	Present Occupants.
\$ cts.	\$ cts.	\$ cts.				
100 00	200 00	300 00	1	Ottawa River.....	Perley & Pattee	J. R. Booth
50 00	100 00	150 00	2	"	Thomson & Perkins.. ..	"
150 00	300 00	450 00	3	"	Lyman Perkins.	"
150 00	300 00	450 00	4	"	R. Blackburn <i>et al</i>	McKay Milling Co. Ltd
	100 00	100 00	5	"	J. & J. Petrie.	Ottawa Electric Co...
	100 00	100 00	6	"	A. H. Baldwin	"
	300 00	300 00	7	"	Bank of Montreal.	"
	400 00	400 00	8	"	Perley & Pattee	Ottawa Investment Co Ltd
	100 00	100 00	9	"	J. M. Currier	N. S. Blaisdell.....
	600 00	600 00	10	"	Harris, Bronson & Co...	The Bronson & Weston Lumber Co.....
	200 00	200 00	11	"	Levi Young	Ottawa Elec. Ry. Co.
	104 00	104 00	12	"	J. R. Booth	"
	10 00	10 00	13	"	Bronson & Weston	"
	100 00	100 00	14	"	"	"
	96 00	96 00	15	"	Perley & Pattee	J. R. Booth...
72 00	8 00	80 00	16	"	L. M. Coutlée	Mary Conroy.....
570 84		570 84	17	"	John Rochester.....	"
	25 00	25 00	18	"	Nérée Tétreau ...	Thos. Ahearn
200 00		200 00	19	"	Hon. J. Skead.. ..	.....
96 00		96 00	20	" .....	" .....	.....
	1 00	1 00	21	"	G. A. Grier & Co .....	.....
380 00		380 00	22	"	John Rankin .....	.....
75 00	150 00	225 00	23	"	J. R. Booth .....	.....
65 00	5 00	70 00	24	"	Colin Dewar.....	.....
	50 00	50 00	25	"	Bronson & Weston.....	.....
	1 00	1 00	26	"	Alfred Desjardins .....	.....
	100 00	100 00	27	"	The Bronson Co .....	.....
	10 00	10 00	28	"	Ottawa Electric Co.....	.....
	1 00	1 00	1	St. Lawrence	Quebec Harb. Commiss'ners	.....
150 00	25 00	175 00	2	"	Rich. & Ont. Nav. Co...	.....
	1 00	1 00	3	Quebec.....	Corporation de Québec ..	.....
	1 00	1 00	4	"	Narcisse Blais. ....	.....
	1 00	1 00	5	Rondeau Harbour ..	School Trustees.....	.....
1 00	1 00	2 00	6	Collingwood "	Great Northern Trans. Co	.....
	1 00	1 00	7	Ottawa...	E. G. Laverdure... ..	.....
	1 00	1 00	8	Walkerton, Ont	D. Robertson & J. Row- land .....	.....
	1 00	1 00	9	Three Rivers.....	Corp'n of Three Rivers..	.....
100 00	100 00	200 00	10	"	W. Ritchie .....	.....
165 00		165 00	11	British Columbia...	A. Peel .....	.....
90 00		90 00	12	"	Jonathan Maury.....	.....
	25 00	25 00	13	"	Roderick Finlayson .....	.....
50 00	25 00	75 00	14	"	Joseph Spratt .....	.....
	1 00	1 00	15	"	Bank of Brit. Columbia..	.....
	1 00	1 00	16	"	W. Dodd.....	.....
	12 00	12 00	17	"	D. W. Gordon.....	.....
5 00		5 00	18	"	S. Williams .....	.....
10 00	5 00	15 00	19	"	Geo. H. Hay .....	.....
	1 00	1 00	20	"	Can. Pac. Ry. Co .....	.....
	50 00	50 00	21	"	John Reid.....	.....

SESSIONAL PAPER No. 12

Leasees' Accounts, 1904-1905.

CR.

Description of Property.	Number.	Date to which Account is made up.	Paid during the Fiscal Year.	Balances due on June 30, 1905.	Totals.
			\$ cts.	\$ cts.	\$ cts.
Lots B and C, Chaudière st., service ground.....	1	June 30, 1905	200 00	100 00	300 00
Lot D.....	2	" 30, 1905	100 00	50 00	150 00
Lots E, F and G, South Head st.....	3	" 30, 1905	300 00	150 00	450 00
Lots H, I and J, grist mill, North Head st.....	4	" 30, 1905	300 00	150 00	450 00
Lot K, fanning mill, South Head st.....	5	Dec. 31, 1904	100 00	.....	100 00
Lot L, service ground.....	6	" 31, 1904	100 00	.....	100 00
Lots Q, R and T, service ground, North Middle st....	7	" 31, 1904	300 00	.....	300 00
Lots M, N, O and P, service ground (no water used)...	8	" 31, 1904	400 00	.....	400 00
Lot S, service ground.....	9	June 30, 1905	100 00	.....	100 00
Lots U, V, W, X, Y and Z, service ground.....	10	" 30, 1905	600 00	.....	600 00
Two strips of land.....	11	Jan. 1, 1906	200 00	.....	200 00
Lumber yard at head of slides.....	12	Sept. 20, 1905	104 00	.....	104 00
Bridge over slides.....	13	June 30, 1906	.....	10 00	10 00
Strip of land, Amelia Island.....	14	Jan. 1, 1906	100 00	.....	100 00
Reserve, head of Chaudière Island.....	15	" 1, 1906	96 00	.....	96 00
Small Island, Deschênes Rapids.....	16	" 1, 1905	.....	80 00	80 00
Portion of lot 39, Concession 'A,' Nepean.....	17	Feb. 1, 1885	.....	570 84	570 84
Excavated channel slide and two dams, Little Chaudière	18	March 1, 1906	25 00	.....	25 00
Water lots, opposite lot 30, Concession 'A,' Nepean...	19	Dec. 1, 1891	.....	200 00	200 00
Three small islands, Ottawa River.....	20	May 1, 1891	.....	96 00	96 00
Covering over portion of Ottawa slides.....	21	Nov. 10, 1905	1 00	.....	1 00
East portion of Hawley's Island.....	22	June 30, 1891	.....	380 00	380 00
Piece of land, south-west end of Union Bridge.....	23	Nov. 12, 1905	150 00	75 00	225 00
Piece of land on Victoria Island.....	24	June 15, 1906	.....	70 00	70 00
Piece of land, south side of Middle st., Victoria Island.	25	Aug. 31, 1905	50 00	.....	50 00
Piece of land, Longue Pointe, Rouge Templeton, Ot-	26	Oct. 24, 1905	1 00	.....	1 00
tawa County.....	27	" 9, 1904	100 00	.....	100 00
South-west of lot No. 1, Amelia Island.....	28	Jan. 10, 1906	10 00	.....	10 00
Lot Pa, South Head st.....	1	Sept. 1, 1905	1 00	.....	1 00
Small lot near Custom House, Quebec.....	2	July 1, 1905	.....	175 00	175 00
Roadway from pier at Coteau Landing.....	3	June 25, 1906	.....	1 00	1 00
Old Provincial Govt. Bldg. grounds, on Mountain Hill.	4	Feb. 6, 1906	1 00	.....	1 00
Privilege to erect bridge on St. Charles River.....	5	Sept. 11, 1904	1 00	.....	1 00
Use of old log house, formerly used as Custom House,	6	Feb. 6, 1906	1 00	1 00	2 00
Shrewsbury, Ont.....	7	Dec. 18, 1905	.....	1 00	1 00
Use of breakwater for storing coal.....	8	April 27, 1906	1 00	.....	1 00
South-east half of lot 8, Ottawa.....	9	Dec. 1, 1905	1 00	.....	1 00
Right of way over strip of land.....	10	June 30, 1905	100 00	100 00	200 00
Lot of land on St. Christopher Island, St. Maurice Riv.	11	July 1, 1889	.....	165 00	165 00
Outlet of River St. Maurice.....	12	" 1, 1889	.....	90 00	90 00
Portion of Assay Office, New Westminster.....	13	" 1, 1906	.....	25 00	25 00
Privilege to erect two bulkheads, Rock Bay, Vic. Harb.	14	" 1, 1906	50 00	25 00	75 00
Privilege to build a wharf opposite his own property,	15	Dec. 1, 1905	1 00	.....	1 00
Victoria Harbour.....	16	July 24, 1904	1 00	.....	1 00
Right of drainage through Govt. property, Nanaimo...	17	Aug. 27, 1905	12 00	.....	12 00
Old Government House, Yale.....	18	July 16, 1904	.....	5 00	5 00
Beach lots A, C, E and F, front of 7, 8, 9, Nanaimo	19	Aug. 12, 1905	.....	15 00	15 00
Harbour,.....	20	April 14, 1906	.....	1 00	1 00
Frontage on lot 7, block M, Victoria.....	21	May 12, 1906	50 00	.....	50 00
Permission to build a wharf on lot A, block 2, Sumas					
River, Alberni, B.C.....					
Portion of Custom House lot, New Westminster.....					
Lot 1, block 13, corner Begbie and Columbia sts., New					
Westminster.....					

DR.

No. 35.—HYDRAULIC and other Rents, &c.,

Balances due July 1, 1904.	Rents accrued up to June 30, 1905.	Totals.	Number.	Location.	Original Lessees.	Present Occupants.
\$ cts	\$ cts.	\$ cts.				
70 00	.....	70 00	22	Rivière du Lièvre...	Dom. Phosphate Co., Ltd	.....
1 00	.....	1 00	23	Charlottetown.....	Rt. Rev. Bish. McIntyre	Rt. Rev. Bishop Mc-Donald.....
.....	16 00	16 00	24	Antigonish, N.S.....	L. C. Archibald.....	.....
.....	1 00	1 00	25	Owen Sound.....	G. T. Railway.....	.....
.....	5 00	5 00	26	County of Gray, Ont	Jacob Duke Speers.....	.....
240 00	.....	240 00	27	Windsor.....	Archie McNee.....	.....
.....	1 00	1 00	28	Lévis, Que.	Cyrille Robitaille.....	.....
.....	5 00	5 00	29	Bayfield, N.S.....	Charles L. Gass.....	.....
.....	1 00	1 00	30	"	"	.....
.....	5 00	5 00	31	Village of Brook, Ont	Pedwell, William.....	.....
2,790 84	3,647 00	6,437 84				

INLAND REVENUE DEPARTMENT,
OTTAWA, August 31, 1905.

SESSIONAL PAPER No. 12

Leasees' Accounts, 1904-1905—*Concluded.*

CR.

Description of Property.	Number.	Date to which Account is made up.	Paid	Balances	Totals.
			during the Fiscal Year.	due on June 30, 1905.	
			\$ cts.	\$ cts.	\$ cts.
Permission to erect a landing at Little Rapids, Rivière du Lièvre.. .. .	22	April 30, 1898		70 00	70 00
Leave to connect drain to main service of pub. building.	23	May 16, 1902		1 00	1 00
Tract of land and water lot, McNair's Cove.....	24	Dec. 30, 1905	16 00		16 00
Lot of land, west of Sydenham River.	25	" 31, 1905	1 00		1 00
Water lot.....	26	April 8, 1905	5 00		5 00
Lot on Ouellette st., Windsor, Ont.....	27	" 30, 1900		240 00	240 00
Ground rent.....	28	" 4, 1906	1 00		1 00
Water lot.....	29	Dec. 7, 1905	5 00		5 00
"	30	June 8, 1906		1 00	1 00
"	31	Mar. 31, 1906		5 00	5 00
Totals.....			3,585 00	2,852 84	6,437 84

W. J. GERALD,
Deputy Minister.

APPENDIX

No. 35 (A).—HYDRAULIC and other Rents, &c.—

Balances due on July 1, 1904.	Totals.	Number.	Location.	Name of Proprietors.
\$ cts.	\$ cts.			LAND SALES—PRINCIPAL ACCOUNT.
12,092 83	12,092 83	1	Hamilton and Port Dover Road.	Choat & Kern.....
433 34	433 34	2	Bonner's property, Quebec.....	Timothy Sullivan, now M. Murphy...
333 34	333 34	3	.....	John Bailey, now Alex. Powell.....
300 00	300 00	4	.....	Abraham Thompson.....
147 80	147 80	5	.....	John Boomer.....
248 40	248 40	6	.....	John Garbatz, now J. C. Nolan.....
154 80	154 80	7	.....	N. H. Bowen.....
600 00	600 00	8	.....	Estate Robert Reid.....
333 33	333 33	9	.....	John Chevalier.....
533 33	533 33	10	.....	Daniel Holden.....
333 33	333 33	11	.....	George Creeley.....
63 00	63 00	12	.....	Thomas McAdam.....
15,573 50	15,573 50			LAND SALES—INTEREST ACCOUNT.
6,298 25	6,298 25	1	Hamilton and Port Dover Road.	Choat & Kern (matured).....
558 00	558 00	2	Bonner's property, Quebec.....	Timothy Sullivan, now M. Murphy. .
120 00	120 00	3	.....	John Bailey, now Alex. Powell.....
306 00	306 00	4	.....	Abraham Thompson.....
155 22	155 22	5	.....	John Boomer.....
275 82	275 82	6	.....	John Garbatz, now J. C. Nolan...
208 95	208 95	7	.....	N. H. Bowen.....
828 00	828 00	8	.....	Estate Robert Reid.....
190 00	190 00	9	.....	John Chevalier.....
298 68	298 68	10	.....	Daniel Holden.....
35 91	35 91	11	.....	George Creeley.....
100 00	100 00	12	.....	Thomas McAdam.....
100 00	100 00	13	.....	Joseph Brook, tenant.....
9,474 83	9,474 83			

SESSIONAL PAPER No. 12

A—Concluded.

LESSEES' Accounts, 1904-1905.—Concluded.

Description of Property.	Number.	Date to which the account is made up.	Balances due on June 30, 1905.	Totals.
			\$ cts.	\$ cts.
Hamilton and Port Dover and Caledonia Bridge.....	1		12,092 83	12,092 83
Lot No. 1, Wolfe Street.....	2		433 34	433 34
" 9 ".....	3		333 34	333 34
" 49 ".....	4		300 00	300 00
" 73 and 74, Tower Street.....	5		147 80	147 80
" 64 Wolfe Street and 211 and 252 Ware Street....	6		248 40	248 40
" 67 and 68, Monument Street.....	7		154 80	154 80
" 22 and 23, Wolfe Street.....	8		600 00	600 00
" 32, Wolfe Street.....	9		333 33	333 33
" 65 and 66, Wolfe Street.....	10		533 33	533 33
" 31, Wolfe Street.....	11		333 33	333 33
" 135, Church Street.....	12		63 00	63 00
			15,573 50	15,573 50
.....	1	June 30, 1874.	6,298 25	6,298 25
Lot No. 1, Wolfe Street.....	2	May 1, 1889...	558 00	558 00
" 9 ".....	3	" ..	120 00	120 00
" 49 ".....	4	" ..	306 00	306 00
" 73 and 74, Tower Street.....	5	" ..	155 22	155 22
" 64 Wolfe Street and 211 and 252 Ware Street....	6	" ..	275 82	275 82
" 67 and 68, Monument Street.....	7	" ..	208 95	208 95
" 22 and 23, Wolfe Street.....	8	" ..	828 00	828 00
" 32, Wolfe Street.....	9	Nov. 1, 1863..	190 00	190 00
" 65 and 66, Wolfe Street.....	10	" ..	298 68	298 68
" 31, Wolfe Street.....	11	" ..	35 91	35 91
" 135 Church Street.....	12	" ..	100 00	100 00
Monument Hotel.....	13	" ..	100 00	100 00
			9,474 83	9,474 83

W. J. GERALD,
Deputy Minister.

APPENDIX B.

No. 1.—Details of Excise Expenditures for the Year ended June 30, 1905.

To whom paid.	Service.	DEDUCTIONS FOR			Amounts. paid.	Total amounts paid.
		Retire- ment.	Superan- uation.	Guarantee		
	<i>Belleville.</i>	\$ cts.	cts.	\$ cts.	\$ cts.	\$ cts.
Iler, B.	Salary as Collector for year.		40 98	7 20	2,001 78	.....
Standish, J. G.	" Special Class Exciseman for year.		34 03	4 32	1,661 65	.....
Pole, C. W.	" Deputy Collector, Class A, for year.		31 63	3 60	1,544 77	.....
McCoy, W.	" Special Class Exciseman for year.		26 46	4 32	1,294 20	.....
McCuaig, A. F.	" Deputy Collector, Class B, for year.		18 00	2 88	879 12	.....
McFee, A. C.	" 1st Class Exciseman for year.		35 82	2 88	986 28	.....
Brown, W. J.	" " " 51 18			2 88	970 92	.....
	Salaries.	51 18	186 92	28 08	9,338 72	.....
	Contingencies.				600 94	.....
						9,939 66
	<i>Brantford.</i>					
Sinon, E. H.	Salary as Collector from 1st July to Sept. 1, 1904—Died Aug. 12, 1904.		5 32	1 20	260 14	.....
Sloan, W.	" Deputy Collector for year.	64 96		3 60	1,231 44	.....
Weyms, C.	" 1st Class Exciseman for year.		21 53	2 88	1,053 15	.....
Hawkins, A. C.	" " from July 1, 1904, to June 1, 1905.		18 26	2 64	895 73	.....
Orr, H. N.	" 1st Class Exciseman for year.		36 97	2 88	1,016 40	.....
O'Donoghue, M.J.	" Collector from Dec. 21, 1904 to June 30, 1905.		16 29	3 72	796 23	.....
	Salaries.	64 96	98 37	16 92	5,253 09	.....
	Contingencies.				1,330 09	.....
						6,583 18
	<i>Cornwall.</i>					
Mulbern, M. M.	Salary as Collector for year.		21 18	3 60	1,035 17	.....
					90 51	.....
						1,125 68
	<i>Guelph.</i>					
Powell, J. B.	Salary as Collector for year.		45 43	7 20	2,217 37	.....
Till, T. M.	" Deputy Collector for year.		32 91	3 60	1,608 49	.....
Dawson, W.	" Special Class Exciseman for year.		34 03	4 32	1,661 65	.....
Woodward, G.W.	" Special Class Exciseman for year.		26 46	4 32	1,294 20	.....
Broadfoot, S.	" Accountant for year.		24 60	4 32	1,201 08	.....
Bish, P.	" 1st Class Exciseman for year.		21 48	2 88	1,050 60	.....
Spence, F. H.	" " " 21 48			2 88	1,050 60	.....
Bowman, A.	" " " 21 48			2 88	1,050 60	.....
O'Donoghue, M.J.	Salary as 1st Class Exciseman from July 1st, 1904, to Jan. 1, 1905— Transferred to Brantford as Collector.		10 50	1 44	513 06	.....
Kilroy, E. T.	" 1st Class Exciseman from July 1 to Sept. 1, 1904—Died Aug. 18, 1904.		3 50	0 48	171 02	.....
Brain, A. F.	" 1st Class Exciseman for year.		37 70	2 88	1,036 92	.....
O'Brien, E. C.	" 2nd " " 18 18			2 88	892 62	.....
Alteman, P. J.	" 1st " " 35 82			2 88	986 28	.....
Howie, A.	" 3rd " " 15 90			2 88	776 22	.....

SESSIONAL PAPER No. 12

APPENDIX B.—No. 1.—Details of Excise Expenditures, 1904–1905—*Continued.*

To whom paid.	Service.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- nuation.	Guarantee		
	<i>Guelph—Con.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Coutts, J. J.	Salary as 1st Class Exciseman for year..	51 18	.....	2 88	970 92	.....
Egener, A.	" 1st " from Feb. 1, to June 30, 1905.— Brought from Stratford..	.....	9 15	1 20	447 95	.....
Hanlan, J. R.	" Probationary Exciseman from March 11, to June 30, 1905.	7 65	.....	0 88	144 67	.....
	Salaries	58 83	358 62	50 60	17,074 25	.....
	Contingencies .....	.....	.....	.....	961 85	.....
						18,036 10
	<i>Hamilton.</i>					
Miller, W. F.	Salary as Collector for year.....	.....	46 98	14 40	2,288 58	
Cameron, D. M.	" Special Class Exciseman for year .....	.....	30 00	4 32	1,465 68	
Baby, W. A. D. ....	" " " " .....	.....	34 03	4 32	1,661 65	
Dcnaghy, W.	" Special Class Exciseman from July 1 to Sept. 1, 1904.—Su- perannuated Aug. 20, 1904.	.....	4 66	0 72	227 94	
O'Brien, Jas.	" Deputy Collector for year....	76 86	.....	7 20	1,453 44	
Crawford, W. P.	" Accountant for year .....	.....	25 52	4 32	1,365 16	
O'Brien, J. F.	" 1st Class Exciseman from July 1 to Dec. 20, 1904.— Special Class from Dec. 21, 1904, to June 30, 1905.....	.....	22 58	3 60	1,103 25	
Irwin, R.	" 1st Class Exciseman from July 1 to Feb. 1, 1905.—Died Jan. 17, 1905.....	.....	12 33	1 68	602 65	
Dumbrille, R. W.	" 1st Class Exciseman for year..	.....	21 48	2 88	1,050 60	
Hobbs, G. N.	" 1st " " " .....	.....	21 48	2 88	1,050 60	
Brennan, D. J.	" 1st " " " .....	.....	21 48	2 88	1,050 60	
Hayhurst, T. H.	" 1st " " "	51 18	.....	2 88	970 92	
Logan, J.	" 2nd " " " .....	.....	18 18	2 88	892 62	
Amor, W.	" 2nd " " " .....	.....	18 18	2 88	892 62	
Bishop, J. B.	" 2nd " " "	43 50	.....	2 88	824 82	
Cheseldine, J. H.	" 1st " " "	51 18	.....	2 88	970 92	
Lawlor, J. J.	" 1st " " "	51 18	.....	2 88	970 92	
Blackman, C.	" Messenger for year.....	31 03	.....	.....	583 97	
Boyd, J. F. S.	" 1st Class Exciseman for year..	.....	35 82	2 88	986 28	
	Salaries	304 93	312 72	69 36	20,418 22	
	Contingencies .....	.....	.....	.....	1,363 71	
						21,781 93
	<i>Kingston.</i>					
Dickson, C. T.	Salary as Collector for year.....	.....	.....	7 20	1,712 76	
Grimason, T.	" Deputy Collector for year....	.....	25 50	3 60	1,248 36	
Hanley, A.	" Accountant for year .....	.....	19 96	2 88	977 16	
Lyons, E.	" 1st Class Exciseman for year..	.....	21 48	2 88	1,050 60	
O'Donnell, J.	" 3rd " " " .....	.....	15 90	2 88	776 22	
Fahey, E.	" 3rd " " " .....	.....	15 00	2 88	732 12	
Hogan, Jas.	" 3rd " " "	30 72	.....	2 88	581 40	
	Salaries	30 72	97 84	25 20	7,078 62	
	Contingencies .....	.....	.....	.....	957 58	
						8,036 20
	<i>London.</i>					
Alexander, T.	Salary as Collector for year.....	.....	45 43	7 20	2,217 37	
Spereman, J. J.	" Special Class Exciseman for year .....	.....	31 96	4 32	1,563 72	
Davis, T. G.	" Deputy Collector for year....	.....	32 22	3 60	1,576 68	
Thrasher, W. A.	" " " "	80 58	.....	3 60	1,528 32	

SESSIONAL PAPER No. 12

APPENDIX B.—No. 1.—Details of Excise Expenditures, 1904-1905—*Continued.*

To whom paid.	Service.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- uation.	Guarantee		
	<i>Peterborough.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Rudkins, W.	Salary as Collector for year.	61 50		3 60	1,161 90	
Rork, T.	" Deputy Collector for year.	46 03		3 60	870 37	
Howden, R.	" " "		16 04	2 88	781 08	
Bickie, J. W.	" " "		13 96	2 88	683 16	
	Salaries.	107 53	30 00	12 96	3,499 51	
	Contingencies				292 03	
						3,791 54
	<i>Port Arthur.</i>					
Ironside, G. A. . . .	Salary as Collector for year.		19 38	3 60	1,036 98	
Sangster, F. H. . . .	" Deputy Collector for year.	7 44		2 88	139 68	
Bridgeman, M. W. . .	" Probationary Exciseman from April 24 to June 30, 1905.	4 64		48	87 92	
	Salaries.	12 08	19 38	6 96	1,264 58	
	Contingencies.				263 45	
						1,528 03
	<i>Prescott.</i>					
Keilty, T.	Salary as Collector for year.		38 90	7 20	1,800 90	
Gerald, W. H.	" Special Class Exciseman for year.		34 03	4 32	1,661 65	
Macdonald, A. B. . .	" " "		26 46	4 32	1,294 20	
Melville, T. R. . . .	" Deputy Collector for year.	66 54		3 60	1,262 34	
Keeler, G. S.	" 2nd Class Exciseman for year.		17 76	2 88	892 62	
Wood, J. A.	" Deputy Collector for year.			2 88	863 75	
White, J. B.	" " "	32 48		2 88	614 64	
Marshall, I. N. . . .	" 3rd Class Exciseman for year.	32 22		2 88	609 90	
Whelan, T. E.	" 3rd Class Exciseman from July 1, 1904, to Jan. 1, 1905. Resigned.	15 19		1 44	287 25	
McPherson, E. A. . .	" 3rd Class Exciseman for year Insurance.	44 64 30 04		2 88	523 27	
	Salaries.	221 11	117 15	35 28	9,810 52	
	Contingencies				969 12	
						10,789 64
	<i>St. Catharines.</i>					
Hesson, C. A.	Salary as Collector for year.		25 80	7 20	1,257 00	
Harris, J. G.	" Deputy Collector for year.		34 96	2 88	962 16	
Milliken, E.	" 2nd Class Exciseman for year.		18 18	2 88	892 62	
Schram, R. L. H. . .	" " "		30 42	2 88	837 90	
Simpson, W. A. . . .	" " from July 1 to Dec. 31, 1904, and 1st Class Exciseman from Jan. 1 to June 30, 1905	46 20		2 88	875 88	
	Salaries.	46 20	109 36	18 72	4,825 56	
	Contingencies.				372 08	
						5,197 64
	<i>Stratford.</i>					
Rennie, G.	Salary as Collector for year.		32 76	7 20	1,600 02	
Tobin, T. S.	" Deputy Collector for year.	56 34		3 60	1,067 52	
Egener, A.	" 1st Class Exciseman from July 1, 1904 to Feb. 1, 1905—Re- moved to Guelph, on Feb. 1, 1905.		12 33	1 68	602 65	

APPENDIX B.—No. 1.—Details of Excise Expenditures, 1904–1905—Continued.

To whom paid.	Service.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- uation.	Guarantee		
	<i>Stratford—Con.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Hicks, W. H. . . .	Salary as Deputy Collector for year. . . .		19 96	2 88	977 16	
Young, R. E.	" 1st Class Exciseman for year. . . .	51 18		2 88	970 92	
Jeffrey, A. J.	" Deputy Collector for year. . . .	40 04		2 88	757 08	
Dalton, M. J.	" Deputy Collector from Jan. 1 to June 30, 1905	19 98		1 80	378 18	
	Salaries.	167 54	65 05	22 92	6,353 53	
	Contingencies.				434 18	
						6,787 71
	<i>Toronto.</i>					
Frankland, H. R. . .	Salary as Collector for year	111 31		14 40	2,099 29	
Gerald, C.	" Special Class Exciseman for year.		34 98	4 32	1,710 66	
Henderson, W.	" Deputy Collector for year. . . .		32 22	3 60	1,576 68	
Boomer, J. B.	" Accountant "		29 58	4 32	1,446 06	
Mackenzie, J. H. . .	" Deputy Collector "	76 86		3 60	1,457 04	
Metcalf, W. F.	" Special Class Exciseman for year.		26 46	4 32	1,294 20	
Boyd, S. I.	" Deputy Collector for year. . . .		24 00	2 88	1,173 12	
Dick, J. W.	" Special Class Exciseman for year.		26 46	4 32	1,294 20	
Evans, G. T.	" " "		26 46	4 32	1,294 20	
Jamieson, R. C. . . .	" " "		26 46	4 32	1,294 20	
Flynn, D. J.	" " "		24 48	4 32	1,172 64	
Shanacy, M.	" Deputy Collector for year. . . .		22 04	2 88	1,075 08	
Elliott, T. H.	" " "	57 52		2 88	1,047 84	
	Insurance.	41 76				
Dudley, W. H.	" 1st Class Exciseman for year . . .	21 48		4 32	1,049 16	
Coleman, C.	" Deputy Collector "	19 96		2 88	977 16	
Helliwell, H. N. . . .	" 1st Class Exciseman for year . . .	21 48		2 88	1,050 60	
O'Leary, T. J.	" 1st " "	21 48		2 88	1,050 60	
Graham, W. T.	" 1st " "	21 48		2 88	1,050 60	
Doyle, B. J.	" 1st " "	21 48		2 88	1,050 60	
Cook, W. R.	" 1st " "	21 48		2 88	1,050 60	
Howard, W. W. S. . .	" 1st " "	21 48		2 88	1,050 60	
Hurst, L. B.	" 1st " "	21 48		2 88	1,050 60	
Wardell, R. S. R. . .	" 1st " "	37 56		2 88	1,013 83	
Barber, J. S.	" 2nd " "	18 18		2 88	892 62	
Murray, A. E.	" 2nd " "	18 18		2 88	892 62	
Dager, H. J.	" Deputy Collector for year. . . .		45 00	2 88	852 12	
Brentnall, F. F. . . .	" " "		49 96	2 88	947 16	
Coulter, A.	" 1st Class Exciseman for year. . .	35 82		2 88	986 28	
Ritchie, H.	" Deputy Collector "		40 04	2 88	757 08	
Jones, A.	" 3rd Class Exciseman "	15 90		2 88	776 22	
Falconer, R. H. . . .	" 1st " "		51 18	2 88	970 92	
Graham, A. L.	" 1st " "		51 18	2 88	970 92	
Burns, R. J.	" 1st " "		51 18	2 88	970 92	
Mahoney, H.	" 1st " "		51 18	2 88	970 92	
Gillies, A. L.	" 1st " "		46 20	2 88	875 88	
Walsh, W. H.	" 2nd " "		36 24	2 88	685 86	
Fielding, L. G. . . .	" Stenographer		20 46		389 52	
	Salaries.	730 07	590 58	128 16	40,268 60	
	Contingencies				1,461 57	
						41,730 17
	<i>Windsor.</i>					
McSween, Jas.	Salary as Collector for year.		40 98	14 40	1,994 58	
Bouteiller, G. A. . .	" Special Class Exciseman for year.		34 98	4 32	1,710 66	

APPENDIX B.—No. 1.—Details of Excise Expenditures, 1904-1905—*Continued.*

To whom paid.	Service.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- nuation.	Guarantee		
	<i>Windsor—Con.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Marion, H. R.....	Salary as Deputy Collector for year....	76 86		7 20	1,453 44	
Dunlop, C.....	" " " " " " " " " " " "		25 96	3 60	1,270 44	
Gow, J. E.....	" Special Class Exciseman, from July 1 to Dec. 1, 1904— Transferred to Joliette.....		10 80	1 80	529 05	
Brennan, J....	" Special Class Exciseman for year.		26 46	4 32	1,294 20	
Belleperche, A. J. E	" Accountant for year	61 50		4 32	1,164 18	
Marcon, F. E.....	" 1st Class Exciseman for year..		21 48	2 88	1,050 60	
Keogh, P. M.....	" Deputy Collector for year..		19 96	3 60	976 44	
Thomas, R.....	" 1st Class Exciseman for year.		21 48	2 88	1,050 60	
Bayard, G. A.....	" 1st " " " " " " " " " "		21 48	2 88	1,050 60	
Berry, H. L.....	" 1st " " " " " " " " " "	51 18		2 88	970 92	
Jubinville, J. P....	" 2nd " " " " " " " " " "		18 18	2 88	892 62	
Falconer, J.....	" 3rd " " " " " " " " " "		15 90	2 88	776 22	
Cahill, J. W.....	" 3rd " " " " " " " " " "		15 90	2 88	776 22	
Neil, Jas.....	" 1st " " " " " " " " " "	51 18		2 88	970 92	
Chilver, F. W.....	" 1st " " " " " " " " " "	51 18		2 88	970 92	
McArthur, G. H....	" 1st " " " " " " " " " "	51 18		2 88	970 92	
Beneteau, S.....	" 1st " " " " " " " " " "	45 28		2 88	858 47	
Adam, A. R.....	" 3rd " " " " " " " " " "	30 72		2 88	581 40	
Love, G. G.....	" 3rd " " " " " " " " " " from Jan. 12 to June 30, 1905	11 74		1 35	222 08	
	Salaries	430 82	273 56	79 47	21,535 48	
	Contingencies				892 64	
						22,428 12
	<i>Joliette.</i>					
Labelle, L. V....	Salary as Collector for year.	81 96		3 60	1,554 42	
Taylor, G. W.....	" Special Class Exciseman for year		13 30	1 80	651 55	
Moreau, A.....	" Deputy Collector for year....	40 03		3 60	756 37	
Ralston, T.....	" " " " " " " " " " " "	37 44		3 60	708 96	
Gamache, J. N....	" " " " " " " " " " " "	34 96		1 80	663 24	
Olivier, H.....	" Probationary Exciseman for year	30 00		2 88	567 12	
Forest, M.....	" Deputy Collector for year...	10 04		3 60	186 36	
Bourgeois, C.....	" Messenger for year.	22 44			427 50	
Gow, J. E.....	" Special Class Exciseman from Dec. 1, 1904, to June 30, 1905. —Brought from Windsor....		16 14	2 52	789 63	
David, P. A.....	" Probationary Exciseman from Feb. 23 to June 30, 1905....	8 76		96	165 84	
	Salaries	265 63	29 44	24 36	6,470 99	
	Contingencies				711 96	
						7,182 95
	<i>Montreal.</i>					
Toupin, J. A.....	Salary as Collector for year.....		40 98	14 40	1,954 58	
Caven, W.....	" Deputy Collector for year....		32 22	7 20	1,573 08	
Forest, E. R.....	" Accountant " " " " " " " " " "		28 04	7 20	1,364 76	
Fox, J. D.....	" " " " " " " " " " " "		28 64	4 32	1,397 04	
Lane, T. M.....	" " " " " " " " " " " "		25 04	2 88	1,222 08	
Walsh, D. J....	" Special Class Exciseman for year		28 04	4 32	1,367 64	
Scullion, W. J....	" 1st Class Exciseman for year.		21 48	2 88	1,050 60	
Normandin, G.....	" " " " " " " " " " " "	52 44		3 60	993 96	
Chagnon, C. P....	" Deputy Collector for year....	49 96		7 20	942 84	
Malo, T.....	" 2nd Class Exciseman for year.		18 18	2 88	892 62	
Dumouchel, L....	" " " " " " " " " " " "		18 18	2 88	892 62	
Courtney, J. J....	" " " " " " " " " " " "		18 18	2 88	892 62	

APPENDIX B.—No. 1.—Details of Excise Expenditures, 1904–1905—Continued.

To whom paid.	Service.	DEDUCTIONS FOR			Amounts paid.	Total Amounts paid.
		Retire- ment.	Superan- uation.	Guarantee		
	<i>Montreal—Con.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Verner, F.	Salary as 2nd Class Exciseman for year. . . .		18 18	2 88	892 62	
Dixon, H. G. S. . . .	" " " " " " " " " " " " " " " "		18 18	2 88	892 62	
Andrews, A. A. . . .	" " " " " " " " " " " " " " " "		31 92	2 88	878 88	
Codd, H. J. S. . . .	" " " " " " " " " " " " " " " "		18 18	2 88	892 62	
Renaud, A. H. . . .	" 1st " " " " " " " " " " " " " " " "		35 82	2 88	986 28	
Desaulniers, J.E.A. . . .	" " " " " " " " " " " " " " " "	51 18		2 88	970 92	
Laurier, J. L. . . .	" 2nd " " " " " " " " " " " " " " " "	43 50		2 88	824 82	
Snowden, J. W. . . .	" " " " " " " " " " " " " " " "	51 18		2 88	970 92	
Millier, F. . . .	" 3rd " " " " " " " " " " " " " " " "		15 90	2 88	776 22	
Panneton, G. E. . . .	" " " " " " " " " " " " " " " "		15 90	2 88	776 22	
Costigan, J. J. . . .	" " " " " " " " " " " " " " " "		15 90	2 88	776 22	
O'Flaherty, E. J. . . .	" " " " " " " " " " " " " " " "		15 90	2 88	776 22	
Brabant, J.B. G.N. . . .	" " " " " " " " " " " " " " " "		17 34	2 88	850 98	
Belair, A.P. . . .	" " " " " " " " " " " " " " " "		15 90	3 88	776 22	
Ryan, W. . . .	" " " " " " " " " " " " " " " "	39 72		2 88	752 40	
Mainville, C. P. . . .	" " " " " " " " " " " " " " " "		15 90	2 88	776 22	
Daveluy, J. P. . . .	" " " " " " " " " " " " " " " "	39 72		2 88	752 40	
Comte, L. A. A. J. . . .	" 2nd " " " " " " " " " " " " " " " "		30 42	2 88	837 90	
Kearney, D. J. . . .	" 1st " " " " " " " " " " " " " " " "	51 18		2 88	970 92	
Bousquet, J. O. . . .	" " " " " " " " " " " " " " " "	51 18		2 88	970 92	
Lambert, J. A. . . .	" 2nd " " " " " " " " " " " " " " " "	43 50		2 88	824 82	
Maranda, N. A. . . .	" 3rd " " " " " " " " " " " " " " " "	34 44		2 88	652 68	
David, T. . . .	" 2nd " " " " " " " " " " " " " " " "	43 50		2 88	824 82	
Harwood, J. O. A. . . .	" " " " " " " " " " " " " " " "	43 50		2 88	824 82	
Bruyère, H. P. . . .	" 3rd " " " " " " " " " " " " " " " "	32 48		3 60	613 92	
Patterson, C. E. A. . . .	" " " " " " " " " " " " " " " "	34 96		3 60	661 44	
Marin, L. H. . . .	" " " " " " " " " " " " " " " "	32 99		2 88	624 13	
Gauvin, E. . . .	" 2nd " " " " " " " " " " " " " " " "	43 50		2 88	824 82	
Bernier, J. A. . . .	" 1st " " " " " " " " " " " " " " " "	51 18		2 88	970 92	
St. Michel, F. X. . . .	" Deputy Collector for year. . . .	25 04		3 60	471 36	
Lamoureux, J. A. . . .	" 2nd Class Exciseman for year. . . .	36 24		2 88	685 86	
Blais, J. C. F. . . .	" 3rd Class Exciseman from July 1, 1904, to Jan. 23, 1905— Resigned. . . .	16 86		1 61	318 78	
Crevier, J. H. . . .	" 3rd Class Exciseman for year. . . .	27 05		2 88	511 68	
Longtin, H. . . .	" 2nd " " " " " " " " " " " " " " " "	35 31		2 88	666 49	
Ledoux, A. . . .	" Salary as Stenographer. . . .	20 46		2 88	386 64	
O'Donnell, M. J. . . .	" Messenger. . . .	29 48			560 52	
Thurber, Geo. . . .	" 3rd Class Exciseman from Feb. 3 to June 30, 1905. . . .	10 25		1 20	193 87	
Milot, J. E. . . .	" Probationary Exciseman from April 1 to June 30, 1905. . . .	6 24		72	118 02	
	Salaries	997 04	524 42	166 25	42,422 55	
	Contingencies				4,332 66	
						46,755 21
	<i>Quebec.</i>					
LaRue, G. . . .	Salary as Collector for year. . . .		45 43	7 20	2,217 37	
Cahill, J. H. . . .	" Deputy Collector for year. . . .			3 60	1,641 36	
Patry, J. H. . . .	" " " " " " " " " " " " " " " "	76 86		3 60	1,457 04	
Coleman, J. J. . . .	" 1st Class Exciseman for year. . . .		21 48	2 88	1,050 60	
LaRue, A. . . .	" Deputy Collector for year. . . .		31 44	3 60	864 96	
Bourget, O. . . .	" Unclassified Exciseman for year. . . .		16 96	2 88	830 16	
Lemoine, J. . . .	" 3rd Class Exciseman for year. . . .		15 90	2 88	776 22	
Lepine, L. . . .	" " " " " " " " " " " " " " " "		15 90	2 88	776 22	
Bourassa, J. . . .	" " " " " " " " " " " " " " " "					
	from July 1, 1904, to June 1, 1905— Died on May 12, 1905. . . .		25 92	2 64	698 94	
LaRue, A. P. . . .	" Deputy Collector for year. . . .	39 96		3 60	756 42	
Beaulieu, J. B. . . .	" 3rd Class Exciseman for year. . . .		27 05	2 88	742 57	

APPENDIX B.—No. 1.—Details of Excise Expenditures, 1904-1905—*Continued.*

To whom paid.	Service.	DEDUCTIONS FOR.			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- nuation.	Guarantee		
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	<i>Quebec—Con.</i>					
Pelletier, N. G....	Salary as Deputy Collector for year....	25 04		3 60	471 36	
Timmons, P.....	" 3rd Class Exciseman.....	36 24		2 88	745 86	
McGuire, L. J.	" " from Aug. 23, 1904, to June 30, 1905..	35 51		2 88	672 31	
Michon, A. E.	" Deputy Collector for year....	10 03		1 80	188 17	
Courchesne, J. H..	" " " ".....	4 96		1 80	93 24	
	Salaries	228 60	200 08	51 60	13,982 80	
	Contingencies				4,804 11	
	<i>Sherbrooke.</i>					18,786 91
Simpson, A. F.	Salary as Collector for year.....		34 38	7 20	1,678 38	
Quinn, J. D.	" Special Class Exciseman for year		26 46	4 32	1,294 20	
Chartier, E.	" Deputy Collector for year....	63 78		3 60	1,210 03	
Bowen, F. C.	" 3rd Class Exciseman for year.	39 72		2 88	752 40	
de Grosbois, C. B.	" " " ".....	35 16		2 88	666 96	
Rousseau, E. H.	" Deputy Collector for year....	34 96		3 60	661 44	
	Salaries.....	173 62	60 84	24 48	6,263 46	
	Contingencies				775 03	
	<i>St. Hyacinthe.</i>					7,038 4
Benoit, L. V.	Salary as Collector for year.....	79 93		7 20	1,512 82	
Allen, G. A.	" Special Class Exciseman from July 1 to Dec. 1, 1904— Transferred to Vancouver. . . .		11 65	1 80	569 85	
Murray, D.	" 1st Class Exciseman for year		21 48	2 88	1,050 60	
Fortier, J. J. O.	" Deputy Collector for year....		19 96	2 88	977 16	
Bernard, H. J. D. .	" 2nd Class Exciseman from July 1 to Dec. 31, 1904— Promoted 1st Class from Jan. 1 to June 30, 1905....	46 20		2 88	875 88	
Langelier, F.	" Deputy Collector for year....	42 05		1 80	797 75	
Poirier, J. N.	" " " ".....		28 03	2 88	769 09	
Deland, A. N.	" " " ".....	40 03		3 60	756 37	
Dumaine, J. D.	" 3rd Class Exciseman from July 1 to Dec. 31, 1904, and promoted to 1st Class from Jan. 1 to June 30, 1905....	38 46		2 88	728 64	
Rouleau, J. C.	" " " ".....	37 73		2 88	714 37	
Tétreault, J.	" Deputy Collector for year....	7 44		3 60	138 96	
Portelance, P. A. .	" " " ".....	4 97		1 80	93 24	
Desmarais, H. F. .	" " " ".....	4 96		3 90	91 14	
Taylor, G. W.	" Special Class Exciseman from Dec. 1, 1904, to June 30, 1905—Brought from Jo- liette....		18 62	2 52	912 17	
	Salaries	301 77	99 74	43 50	9,988 04	
	Contingencies				2,921 98	
	<i>Three Rivers.</i>					12,910 02
Hébert, C. D.	Salary as Collector for year.....		25 80	3 60	1,260 60	
Duplessis, C. Z.	" Deputy Collector for year....		19 04	3 60	927 36	
Auger, L. H.	" 3rd Class Exciseman for year	29 28		2 88	553 57	
Morrisette, J. W. .	" Deputy Collector from Feb. 1 to June 30, 1905	2 05		75	38 85	
	Salaries	31 33	44 84	10 83	2,780 38	
	Contingencies				299 16	
						3,079 54

APPENDIX B.—No. 1.—Details of Excise Expenditures, 1904–1905—Continued.

To whom paid.	Service.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- uation.	Guarantee		
	<i>St. John.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Belyea, T. H.....	Salary as Collector for year....		32 76	7 20	1,600 02	
Clarke, J. A.....	" Deputy Collector for year....		22 50	3 60	1,248 36	
McCloskey, J. R..	" 1st Class Exciseman for year..		21 48	2 88	1,050 60	
Fitzpatrick, W. J.	" " " " " " " " " "		21 48	2 88	1,050 60	
Geldart, O. A....	" " " " " " " " " "		21 48	2 88	1,050 60	
Harrison, W. F....	" Deputy Collector for year....	55 03		3 60	1,041 37	
Ferguson, J. C....	" 1st Class Exciseman for year..		20 46	2 88	1,001 64	
Dibblee, W.....	" Deputy Collector for year....		3 72	2 88	293 40	
Dwyer, D. T.....	" " " " " " " " " "	10 04		3 60	186 36	
	Salaries.....	65 07	143 88	32 40	8,522 95	
	Contingencies				474 83	
						8,997 78
	<i>Halifax.</i>					
Grant, H. H.....	Salary as Collector for year.....		38 70	7 20	1,889 10	
King, R. M.....	" Deputy Collector for year....		27 90	3 60	1,365 96	
James, T. C.	" Accountant for year.....		21 48	4 32	1,049 16	
Carroll, D.....	" 1st Class Exciseman for year..		21 48	2 88	1,050 60	
Blethen, C. W....	" " " " " " " " " "		21 48	2 88	1,050 60	
Hubley, H. H....	" " " " " " " " " "		20 46	2 88	1,001 64	
Gorman, A. M....	" " " " " " " " " "		20 46	2 88	1,001 64	
Wainwright, F. G.	" 2nd Class " " " " " " " "		18 18	2 88	892 62	
Tompkins, P.....	" 3rd Class " " " " " " " "		15 90	2 88	776 22	
Hagarty, P.....	" " " " " " " " " "		14 55	2 88	777 57	
Munro, H. D....	" " " " " " " " " "		15 90	2 88	776 22	
Waddell, S. J....	" Deputy Collector from March 6 to June 30, 1905.....	6 37		1 15	120 42	
	Salaries.....	6 37	236 49	39 51	11,751 75	
	Contingencies				484 29	
						12,236 04
	<i>Pictou.</i>					
Fraser, P.	Salary as Collector for year		21 18	3 60	1,035 18	
McDonald, A. J..	" 1st Class Exciseman for year..	37 44		2 88	709 68	
Carroll, F. P.	" 3rd " " " " " " " "	32 99		2 88	624 13	
	Salaries..	70 43	21 18	9 36	2,368 99	
	Contingencies.....				462 90	
						2,831 89
	<i>Charlottetown.</i>					
Nash, S. C.	Salary as Collector for year.....		25 80	3 60	1,260 60	
Moore, T.....	" Deputy Collector for year....		19 96	2 88	977 16	
	Salaries..		45 76	6 48	2,237 76	
	Contingencies.....				95 85	
						2,333 61
	<i>Winnipeg.</i>					
Gosnell, T. S....	Salary as Collector for year.....		47 23	7 20	2,305 57	
Watson, W. W....	" Deputy Collector from July 1 to Nov. 1, 1904.—Died on Nov. 2, 1904..			1 20	522 12	
Code, A.....	" Accountant from July 1, 1904, to Jan. 22, 1905, and Deputy Collector from Jan. 23 to June 30, 1905.....		29 58	4 02	1,446 36	
Hawkins, W. L....	" Accountant for year.....		24 00	4 32	1,181 68	
Girdlestone, R. J. M..	" Deputy Collector for year....		19 96	2 88	977 16	

SESSIONAL PAPER No. 12

APPENDIX B.—No. 1.—Details of Excise Expenditures, 1904-1905—Continued.

To whom paid.	Service.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- nuation.	Guarantee		
	<i>Winnipeg—Con.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Verner, T. H.	Salary as 1st Class Exciseman for year.		36 82	2 88	986 28	
LaRivière, A. C. . .	" " " "		36 82	2 88	986 28	
Sparling, J. W. . . .	" Deputy Collector for year. . .	46 37		2 88	778 68	
Conklin, W. M. . . .	" 1st Class Exciseman for year..	51 18		2 88	970 92	
Long, W. H.	" 1st Class Exciseman from July 1, 1904, to April 20, 1905, and promoted to Accountant from April 21 to June 30, 1905.	53 29		3 24	1,010 38	
Barnes, G.	" Deputy Collector for year	30 00		2 88	567 12	
Gerow, W. M.	" 3rd Class Exciseman from July 1 to Sept. 15, 1904.—Resigned.	6 16		59	116 58	
Earl, R. W.	" 3rd Class Exciseman from July 1 to Dec. 31, 1904, and 2nd Class from Jan. 1 to June 30, 1905.	35 96		2 88	680 75	
Ross, H. E.	" Deputy Collector for year.		11 92	2 88	385 20	
Jameson, S. B.	" " " "		9 00	2 88	288 12	
McNiven, J. D. . . .	" " " "	17 48		2 88	329 64	
Hammond, T. A. . .	" 3rd Class Exciseman from Feb. 24 to June 30, 1905.	8 69		96	164 42	
Morris, T. H.	" appointed Probationary Exciseman from March 1 to June 30, 1905.	6 98		72	132 06	
	Salaries.	256 11	215 33	51 05	13,829 32	
	Contingencies.				3,521 45	
						17,350 77
	<i>Calgary.</i>					
Saucier, X.	Salary as Collector for year.		28 04	3 60	1,368 36	
Fletcher, R. W. . . .	" Deputy Collector for year. . . .	40 04		2 88	757 08	
Osborne, F. A.	" " " "		21 00	2 88	576 12	
Walker, J. H.	" " " "	15 00		2 88	282 12	
Kenny, J.	" " " "	15 00		3 60	281 40	
	Salaries.	70 04	49 04	15 84	3,265 08	
	Contingencies.				2,123 73	
						5,388 81
	<i>Vancouver.</i>					
Miller, J. E.	Salary as Collector for year.		34 34	7 20	1,688 16	
Parkinson, E. B. . .	" Deputy Collector for year. . . .	63 31		3 60	1,198 09	
McCraney, H. P. . . .	" " " "	45 00		3 60	851 40	
Swannell, F. W.	" " " "	60 00		3 60	1,136 40	
Power, J. F.	" Accountant for year.	42 00		4 32	793 68	
Wolfenden, W.	" Deputy Collector for year. . . .	34 96		3 60	661 44	
Thorburn, J.	" 3rd Class Exciseman for year. .	34 44		2 88	652 68	
McCutcheon, H. M. .	" Deputy Collector for year. . . .	30 00		3 60	566 40	
Hodder, W. E.	" " " "	30 00		3 60	566 40	
Howell, T.	" " " "	25 04		3 60	471 36	
Stevens, D. B.	" " " "	19 96		3 60	376 44	
Keay, W. E.	" " " "	19 96		3 60	376 44	
Parsons, C. H.	" " " "	10 04		3 60	186 36	
Allen, G. A.	" Special Class Exciseman from Dec. 1, 1904, to June 30, 1905.—Brought from St. Hyacinthe.		16 31	2 52	797 79	
Marrion, A. H. . . .	" 3rd Class Exciseman from April 12 to June 30, 1905. . . .	5 48		48	103 74	

APPENDIX B.—No. 1.—Details of Excise Expenditures, 1904–1905—Continued.

To whom paid.	Service.	DEDUCTIONS FOR			Amounts paid,	Total amounts paid.
		Retire- ment.	Superan- uation.	Guarantee		
	<i>Vancouver—Con.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Deely, F.....	Salary as Probationary Exciseman for year.....	1 24	.....	24	23 51	
	Salaries.....	421 43	50 95	53 64	10,450 29	
	Contingencies.....				5,366 14	
						15,816 34
	<i>Victoria.</i>					
Jones R.....	Salary as Collector for year.....		34 38	7 20	1,678 38	
O'Sullivan, D.	" Deputy Collector for year. . .		44 24	3 60	1,217 16	
Henwood, G . . .	" 1st Class Exciseman for year..		21 48	2 88	1,050 60	
Ridgman, A. H. .	" " " " . . .		35 82	2 88	986 28	
McAloney, J. A. .	" Deputy Collector for year....	19 96	.....	3 60	376 44	
	Salaries.....	19 96	135 92	20 16	5,308 86	
	Contingencies.....				807 54	
						6,116 40

SESSIONAL PAPER No. 12

APPENDIX B.—No. 1.—Details of Excise Expenditures, 1904-1905—Continued.

To whom paid.	Service.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- nuation.	Guarantee		
	DISTRICT INSPECTORS.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	Ontario.					
Dingman, N. J....	Salary for year		46 00	9 00	2,245 00	2,985 91
	Contingencies				740 91	
Stratton, W. C....	Salary for year		50 00	9 00	2,441 00	2,735 83
	Contingencies				294 83	
Kenning, J. H....	Salary for year			9 00	2,491 00	2,905 41
	Contingencies				414 41	
	Quebec.					
Lawlor, H....	Salary for year		48 00	9 00	2,343 00	2,572 60
	Contingencies				229 60	
Rinfret, C. I....	Salary for year	125 00		9 00	2,366 00	2,569 26
	Contingencies				203 26	
	New Brunswick.					
Burke, T.....	Salary for year		50 00	9 00	2,441 00	2,924 30
	Contingencies				483 30	
	Manitoba.					
Barrett, J. K.	Salary for year		50 00	9 00	2,441 00	3,784 85
	Contingencies				1,343 85	
	British Columbia.					
Gill, Wm.....	Salary for year		50 00	9 00	2,441 00	2,981 91
	Contingencies				540 91	
	Inspector of Bonded Factories.					
Stratton, W. C....	Salary for year		6 00		294 00	591 15
	Contingencies				297 15	
	Inspector of Breweries and Malt Houses.					
Barrett, J. K.....	Salary for year		6 00		294 00	1,290 69
	Contingencies				996 69	
	Inspector of Distilleries.					
Kenning, J. H....	Salary for year				300 00	485 53
	Contingencies				185 53	
	Inspector of Tobacco Factories.					
Lawlor, H....	Salary for year		6 00		294 00	294 00

APPENDIX B—No. 1.—Details of Excise Expenditures, 1904–1905—Continued.

To whom paid.	Service.	Amounts paid.	Total amounts paid.
General Contingencies.			
American Bank Note Co.	To pay for stamps and labels supplied.....	34,434 45	
British American Bank Note Co.....	To pay for bottling labels.	4,728 60	
Oertling, L.	Repairing and repolishing hydrometers and petrolometers, 156 padlocks and keys, 12 hydrometers and tables..	904 40	
The Pritchard & Andrews Co.	Rubber pads, rollers, daters and repairs, &c.....	160 40	
Edwards & Co., W. C..	Lumber and cartage.....	148 97	
Negretti & Zambra.....	200 spirit test jars.....	61 14	
Fréchette, A.....	Technical translation.....	56 64	
Gerald, Charles.....	Travelling expenses.....	49 20	
Stratton, W. C.....	" "	52 16	
Rinfret, C. I.....	" "	61 60	
Thornburn, Jas.....	Provisional allowance for the year	299 96	
Thornton & Trueman...	Making keys and repairing padlocks.....	32 60	
Lawlor, H.....	Expenses incurred <i>re</i> burglary at Berthierville.....	33 10	
Skinner & Co., J.....	12 feet rubber tubing.....	1 00	
Simpson, A. F....	Costs of Court <i>re</i> Rex <i>vs.</i> S. S. Willard.....	15 80	
Lyman, Sons & Co.....	2 doz. glass bottles.....	4 52	
Graves Bros.	General hardware furnitures, paint brushes, &c	16 60	
Canadian Rubber Co....	150 feet rubber tubing ...	11 25	
Potras, John	Expenses as witness in <i>re</i> Rex <i>vs.</i> L. Emond.....	4 35	
Duchesne, Frs	Expenses as constable in <i>re</i> " "	8 75	
Canadian Express Co...	Express charges	57 39	
Dominion Express Co..	"	83 23	
Whitehead, Mrs. J.....	Cleaning storerooms for year.. ..	156 50	
Mullin, B	Report of conference with wholesale grocers <i>re</i> exclusive contracts in use in tobacco.....	15 00	
Canadian Pac. Ry. Co...	Freight.....	6 15	
Potvin, Napoléon.....	Petty expenses	89	
Total general contingencies.			41,404 65
Law Costs.			
Gouin, Honble. Lomer...	Law costs in <i>re</i> Rex <i>vs.</i> P. Durand ..	16 00	
" " ..	" " Léon Lapointe.....	10 00	
" " ..	" " Goyer & Rochon	20 00	
" " ..	" " Julien Gardy.....	10 00	
" " ..	" " J. T. Dérome.....	10 00	
" " ..	" " Jos. Vallée	10 00	
			70 00
McKenzie, D. D.....	" " A. Ingram.....	20 00	
Cameron, D. A.	" " T. Dyer.....	25 00	
Archibald, B.	" " A. Ingram.....	4 95	
Duncan, H. J.....	" " Wah Kie	20 00	
Davis, F. L.	" " John Marczyn.....	10 00	
Broderick, J. S.....	" " S. S. Willard .	20 20	
Robitaille & Roy.	" " Thibeau & Co....	33 10	
Alain & Lapointe.....	" " Louis Emond..	100 65	
Total for law costs.			303 90

SESSIONAL PAPER No. 12

APPENDIX B.—No. 1.—Details of Excise Expenditures, 1904–1905—Continued.

To whom paid.	Place of Residence.	Service.	Amounts paid.	Total amounts paid.
		<i>Commission to Customs Officers.</i>	\$ cts.	\$ cts.
Gilpin, R. R.....	Grand Forks, B. C..	From July 1, 1903, to June 30, 1904.....	196 40	
Busby, E. S.....	Dawson, Yukon.....	" " " " " " " " " " " "	246 40	
Marsh, R. J. F.	Fort Francis, Man..	" " " " " " " " " " " "	40 41	
Pound, J. T.....	Morden, Man.	" " " " " " " " " " " "	196 40	
Brodeur, S. H.....	Valleyfield, Que ..	" " " " " " " " " " " "	246 40	
Clark, A. J.....	Campobello, N. B....	" " " " " " " " " " " "	57 33	
Anderson, J. J.....	Sackville, N. B.....	" " " " " " " " " " " "	109 04	
Kirk, J. T.....	Sussex, N. B.	" " " " " " " " " " " "	113 35	
Park, W. A.....	Newcastle, N. B.	" " " " " " " " " " " "	146 40	
Ferguson, D.....	Chatham, N. B.	" " " " " " " " " " " "	196 40	
Street, A. F.....	Fredericton, N. B....	" " " " " " " " " " " "	246 40	
Binney, J. W.....	Moncton, N. S.....	" " " " " " " " " " " "	246 40	
Ratchford, C. E.....	Amherst, N. S.....	" " " " " " " " " " " "	146 40	
Bond, A.....	Antigonish, N. S....	" " " " " " " " " " " "	146 40	
McPherson, J.....	North Sydney, N.S..	" " " " " " " " " " " "	196 40	
McDonald, J. F.....	New Glasgow, N. S..	" " " " " " " " " " " "	246 40	
Valleau, A. S.....	Deseronto, Ont.....	" " " " " " " " " " " "	196 40	
Watson, Geo.....	Collingwood, Ont....	" " " " " " " " " " " "	246 40	
Cameron, A. McK..	Meaford, Ont.....	" " " " " " " " " " " "	196 40	
Macpherson, M. J..	Kincardine, Ont.....	" " " " " " " " " " " "	20 21	
McKenzie, Wm.....	North Bay, Ont.....	" " " " " " " " " " " "	246 40	
English, J. J.	Maple Creek, N.W.T.	" " " " " " " " " " " "	19 44	
Gardner Wm.....	Macleod, N.W.T....	" " " " " " " " " " " "	115 60	
Small, E. H.....	Cranbrook, B.C.....	" " " " " " " " " " " "	410 67	
Mather, T. J.	Gretna, Man.....	Feb. 1, 1904, to June 30, 1904.....	94 31	
Gilhuly, R. H.....	Selkirk, Man.	July 1, 1903, to June 30, 1904.....	146 40	
Clarke, J. G.....	Rainy River, Man..	Oct. 22, 1903, to Dec. 7, 1904.....	232 78	
Blair, H. C.....	Truro, N.S.....	July 1, 1903, to Feb. 28, 1905.....	394 00	
Tyson, A. M.....	Warton, Ont.....	Jan. 12, 1904, to June 30, 1904.....	99 80	
Walker, F. A.....	Fort Saskatchewan, N.W.T.....	Feb. 22, 1904, to June 30, 1904.....	47 28	
Boyd, A.....	Antigonish, N.S.....	July 1, 1904, to June 30, 1905.....	112 30	
Brodeur, S. A.....	Valleyfield, Que ..	Guarantee 12 mos. paid up to June 30, 1904	3 60	
McKenzie, Wm.....	North Bay, Ont.....	" 11 " " " 1904	3 30	
Valleau, A. S.....	Deseronto, Ont.. ..	" 11 " " " 1904	3 30	
Cameron, A. McK..	Meaford, Ont.....	" 12 " " " 1904	3 60	
Macpherson, M. J..	Kincardine, Ont.....	" 12 " " " 1904	3 60	
Watson, G.....	Collingwood, Ont....	" 12 " " " 1904	3 60	
Gilpin, R. R.....	Grand Forks, B. C..	" 12 " " " 1904	3 60	
Gardener, W.....	Macleod, N.W.T....	" 12 " " " 1904	3 60	
Marsh, R. J. F.....	Fort Francis, Man..	" 12 " " " 1904	3 60	
Pound, J. T.....	Morden, Man.	" 12 " " " 1904	3 60	
Gilhuly, R. H.....	Selkirk, Man.	" 12 " " " 1904	3 60	
Busby, E. S.....	Dawson, Yukon.....	" 12 " " " 1904	3 60	
Conway, T. D.....	Ladysmith, B. C....	" 12 " " " 1904	3 60	
Anderson, J. J.....	Sackville, N. B.....	" 12 " " " 1904	3 60	
Binney, J. W.....	Moncton, N.B.....	" 12 " " " 1904	3 60	
Clark, A. J.....	Campobello, N.B....	" 12 " " " 1904	3 60	
Ferguson, D.....	Chatham, N. B.	" 12 " " " 1904	3 60	
Kirk, J. T.....	Sussex.....	" 12 " " " 1904	3 60	
McDonald, J. F.....	New Glasgow, N.S..	" 12 " " " 1904	3 60	
McPherson, J.	North Sydney, N.S..	" 12 " " " 1904	3 60	
Nadeau, M.....	Claire, N.B.....	" 12 " " " 1904	3 60	
Park, W. A.....	New Castle, N.B....	" 12 " " " 1904	3 60	
Ratchford, C. E.....	Amherst, N.S.....	" 12 " " " 1904	3 60	
Street, A. F.....	Fredericton, N.B....	" 12 " " " 1904	3 60	
Campbell, G.....	Moyie City, B.C....	" 12 " " " 1904	3 60	
Stevenson, J. R.....	Moose Jaw, N.W.T.	" 12 " " " 1904	3 60	
Douglass, H.....	Banff, Alberta, NWT.	" 12 " " " 1904	3 60	
Boyd, A.....	Antigonish, N. S....	" 24 " " " 1904	7 20	
Beauchesne, P. C....	Paspebiac, Que.....	" 12 " " " 1904	3 60	
Walker, F. A.....	Fort Saskatchewan, N.W.T.....	" 12 " " " 1904	3 60	

APPENDIX B.—No. 1.—Details of Excise Expenditures, 1904–1905—*Continued.*

To whom paid.	Place of Residence.	Service.	Amounts paid.	Total amounts paid.
		<i>Commission to Customs Officers—Con.</i>	\$ cts.	\$ cts.
Small, E. H.	Cranbrook, B.C....	Guarantee 20 mos. paid up to Feb.28, 1905	6 00	
Mather, T. J.	Gretna, Man..	" 5 " to June 30, 1904	1 50	
Blair, H. C.	Truro, N.S.	" 20 " to Feb. 28, 1905	6 00	
Tyson, A. M.	Wiarton, Ont.	" from Jan. 12, 1904 to June 30, 1904	1 69	
Clarke, J. G.	Rainy River, Man	" " Oct. 22, 1903 to Dec. 31, 1904	4 29	
English, J. J.. . .	Maple Creek, N.W.T	" " Sept. 14, 1903 to June 30, 1904	2 87	
		Total Commission to Customs Officers.	5,488 67	
		<i>Commission on Tobacco Stamps.</i>		
Forest, J. O. F.	L'Epiphanie.. . .	Allowance 5 per cent on sale of stamps.	33 75	
Lapierre, J.	St. Alexis	" " " " . .	7 50	
Grignon, A.	St. Eustache... . .	" " " " . .	2 50	
		Total....	43 75	

SESSIONAL PAPER No. 12

APPENDIX B.—No. 1.—Details of Excise Expenditures, 1904-1905—*Continued.*

To whom paid.	Service.	Amounts paid.	Total amounts paid.
	<i>Duty-pay.</i>	\$ cts.	\$ cts.
Boutellier, G. A....	From July, 1, 1904, to June 30, 1905.....	200 00	
Brennan, J.....	"	100 00	
Thomas, R.....	"	100 00	
Chilver, F. W.....	"	100 00	
Falconer, J. E.....	"	100 00	
Adams, A. R.....	"	100 00	
Bayard, G. A.....	"	100 00	
Cahill, J. W.....	"	100 00	
Marcon, F. E.....	"	100 00	
Keogh, P. M.....	"	100 00	
Berry, H. L.....	"	150 00	
Gerald, Charles.....	"	200 00	
Jamieson, R. C.....	"	150 00	
Hurst, L. B.....	"	100 00	
O'Leary, T. J.....	"	100 00	
Doyle, B. J.....	"	100 00	
Howard, W. W. S.....	"	100 00	
Graham, W. T.....	"	100 00	
Jones, A.....	"	100 00	
Dawson, W.....	"	100 00	
Howie, A.....	"	150 00	
Bish, P.....	"	100 00	
Woodward, G. W.....	"	100 00	
Baby, W. A. D.....	"	100 00	
Brennan, D. J.....	"	150 00	
Standish, J. G.....	"	100 00	
McCoy, W.....	"	150 00	
McFee, A. C.....	"	100 00	
Gerald, W. H.....	"	150 00	
Macdonald, A. B.....	"	150 00	
Keeler, G. S.....	"	100 00	
McPherson, E. A.....	"	100 00	
Mason, F.....	"	100 00	
Goodman, A. W.....	"	100 00	
Walsh, D. J.....	"	100 00	
Bernier, J. A.....	"	100 00	
Moreau, A.....	"	100 00	
Ralston, T.....	"	100 00	
Olivier, H.....	"	100 00	
Taylor, G. W.....	"	150 00	
Allen, G. A.....	"	150 00	
Bernard, A. J. D.....	"	100 00	
Cameron, D. M.....	"	200 00	
Gow, J. W.....	"	150 00	
Dick, W. J.....	"	200 00	
Quinn, J. D.....	"	150 00	
Desaulniers, J. E. A.....	"	200 00	
Millier, J. E. A.....	"	150 00	
Scullion, W. J.....	"	100 00	
Coleman, J. J.....	"	150 00	
Mulrooney, G.....	"	75 00	
Malo, T.....	"	100 00	
Murray, D.....	"	100 00	
Wyms, Chrs.....	"	100 00	
Johnson, J. J.....	"	100 00	
Traversy, F. X.....	"	100 00	
Young, R. E.....	"	200 00	
Kilroy, E. T. (estate of).	August 16, 1904.....	12 72	
Irvin, R.....	December 31, 1904.....	50 00	
Whelan, T. E.....	".....	50 00	
Blais, J. C. F.....	January 23, 1905.....	56 18	

APPENDIX B.—No. 1.—Details of Excise Expenditures, 1904–1905—*Concluded.*

To whom paid.	Service.	Amounts paid.	Total amounts paid.
	<i>Duty-pay.</i>	\$ cts.	\$ cts.
O'Brien, J. F.....	From January 1, 1905, to June 30, 1905.....	50 00	
Bishop, James.....	" ".....	50 00	
McArthur, G.....	" ".....	75 00	
Egener, A.....	" ".....	45 20	
Snowden, J. W.....	From October 25, 1904, ".....	68 58	
Wilson, H. R.....	" January 20, 1905, ".....	44 75	
Earl, Edgar.....	" February 21, 1905, ".....	35 41	
David, P. A.....	" February 23, 1905, to June 1, 1905.....	27 35	
Morin, A. H.....	" January 22, 1905, to March 16, 1905.....	14 36	
McLachlan, H.....	" March 17, 1905, to June 30, 1905.....	29 28	
	Total duty-pay.....		7,533 83
	Grand total.....		449,099 88
	ADD—Printing.....	7,483 07	
	Stationery.....	1,675 48	
	Lithographing and engraving, &c.....	1,018 25	
			10,176 80
	Authorized disbursements (less superannuation, insurance, retirement and guarantee).....		459,276 68
	ADD—Balances due to Collectors, July 1, 1904.....	49 08	
	" by " June 30, 1905.....	43 98	
			93 06
			459,369 74
	LESS—Balances due by Collectors, July 1, 1904.....	43 98	
	" to " June 30, 1905.....	49 08	
			93 06
	Actual disbursements agreeing with Statement No. 4, page 12.....		459,276 68

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 31, 1905.

SESSIONAL PAPER No. 12

APPENDIX B—*Continued.*

No. 2.—DISTRIBUTION of Seizures for the Year ended June 30, 1905.

Divisions.	To whom paid.	Service.	Amounts paid.	Totals.
			\$ cts.	\$ cts.
Belleville.....	Iler, B.....	For his share of seizure, No. 10.....		1 25
		To pay informer penalty in seizure, No. 10.....		2 50
	Brown, W. J.....	For his share of seizure, No. 10.....		1 25
Guelph.....	Spence, T. H.....	" " 89.....		99 00
London.....	Alexander, T.....	To pay informer penalty in seizure, No. 67..	25 00	
		" " 68..	12 50	
				37 50
	Floody, E. S ..	For his share of seizure, No. 67....	11 90	
		" " 68.....	1 95	
				13 85
	Fiddes, James.....	" " 67.....		11 90
Ottawa.....	Freeland, A.....	To pay informer penalty in seizure, No. 208.	12 50	
		" " 211..	10 00	
				22 50
St. Catharines..	Schram, P. L.....	For his share of seizure, No. 32.....		50 00
Toronto.....	Frankland, H. R.....	" " 400.....	6 25	
		" " 401.....	50 00	
		" " 403.....	6 25	
		" " 407.....	12 50	
		" " 408.....	6 25	
		Genl. No. 4841.....	25 00	
		" " 4842.....		106 25
		To pay informer penalty in seizure, No. 402.	25 00	
		" " 403..	12 50	
		" " 406..	50 00	
		" " 407..	25 00	
		" " 408..	12 50	
				125 00
	Floody, E. S ..	For his share of seizure, No. 406.....	40 35	
		" " Genl. No. 4841..	25 00	
		" " 4842..		65 35
	Dager, H. J.....	" " 399..	12 50	
		" " 403..	6 25	
		" " 408..	6 25	
				25 00
	Mahoney, H.	" " 401..	50 00	
		" " 407..	12 50	
				62 50
	Henderson, W.....	" " 400..		6 25
Montreal..	Toupin, J. A.....	" " 1084..		4 80
		To pay informer penalty in seizure, No. 1085	50 00	
		" " 1086	50 00	
		" " 1087	100 00	
		" " 1088	50 00	
		" " 1089	5 00	
		" " 1090	5 00	
		" " 1092	50 00	
		" " 1093	50 00	
				360 00
	Comte, L. A. A. J...	For his share of seizure, No. 1085.....	27 87	
		" " 1087.....	67 25	
		" " 1088.....	42 75	
		" " 1090.....	2 00	
		" " 1092.....	52 09	
				191 96
	Brabant, J. B. G. N..	" " 1085.....	27 88	
		" " 1087.....	67 25	
		" " 1090.....	2 00	

APPENDIX B—Continued.

No. 2.—DISTRIBUTION of Seizures for the Year ended June 30, 1905.

Divisions.	To whom paid.	Service.	Amounts paid.	Totals.
			\$ cts.	\$ cts.
Montreal.	Brabant, J. B. G. N.	For his share of seizures No. 1092.	52 10	149 23
	Kearney, D. J.	" " 1084.	4 80	
		" " 1089.	2 25	
	Normandin, G.	" " 1086. ....	.....	7 05
	O'Donnell, M.	" " 1086. ....	.....	25 75
	Warren, G. S.	" " 1089. ....	.....	25 75
Quebec.	LaRue, G.	To pay informer penalty in seizure, No. 530.	25 00	137 50
		" " 549.	12 50	
		" " Genl. No. 4865.	100 00	
	Vallerand, F. O.	For his share of seizure, No. 530.	61 17	108 60
		" " 540.	2 61	
		" " 541.	3 99	
		" " 542.	10 86	90 87
		" " 543.	12 24	
		" " 545.	5 23	
		" " 549.	12 50	30 55
	Bourget, O.	" " 530.	61 17	
		" " 540.	2 62	
		" " 541.	3 99	93 95
		" " 542.	10 86	
		" " 543.	12 23	
	Floody, E. S.	" " 547. ....	.....	5 00
	Belanger, J. S.	" " 534. ....	.....	225 00
Sherbrooke.	Simpson, A. F.	" " 211.	43 95	
		To pay informer penalty in seizure, No. 211.	50 00	
St. Hyacinthe. .	Benoit, L. V.	" " " 78.	.....	12 50
	Normandin, G.	For his share of seizure, No. 78. ....	.....	2 95
	Crevrier, J. H.	" " " 78. ....	.....	2 95
St. John.	Belyea, T. H.	To pay informer penalty in seizure, No. 114.	150 00	225 00
		" " " 118.	25 00	
		" " " 119.	25 00	
		" " " 120.	25 00	97 98
	Bonness, J. D.	For his share of seizure, No. 113.	44 63	
		" " " 117.	15 00	
		" " " 118.	25 00	44 63
		" " " 120.	13 35	
	Taylor, H.	" " " 113. ....	.....
	Kelly, J. T.	" " " 114. ....	.....	121 90
Pictou.	Fraser, P.	" " " 108.	23 00	37 34
		" " " 109.	12 47	
		" " " 110.	1 87	
		To pay informer penalty in seizure, No. 109.	50 00	100 00
		" " " 110.	50 00	
	Murray, D.	For his share of seizure, No. 109.	12 48	
		" " " 110.	1 87	14 35
	McDonald, H.	" " " 69. ....	.....
	Carroll, F. P.	" " " 108. ....	.....	65
Winnipeg.	Gosnell, T. S.	To pay informer penalty in seizure, No. 66.	50 00	23 00
		" " " 67.	50 00	100 00

APPENDIX B—Continued.

No. 2.—DISTRIBUTION of Seizures for the Year ended June 30, 1905.

Divisions.	To whom paid.	Service.	Amounts paid.	Total amounts paid.
			\$ cts.	\$ cts.
Winnipeg	Jackson, H. B.	For his share of seizure, No. 66.....		20 45
	Potts, J. E.	" " 66.....		20 45
	Barrett, J. K.	" " 66.....		20 45
	Verner, T. H.	" " 67.....		11 00
Vancouver.....	Miller, J. E.	" " 31.....		392 66
Dawson.....	Busby, E. S.	" Genl. No. 4883		20 00
		Total distribution of seizures.....		3,131 62

RECAPITULATION.

Ontario.....	\$ 630 10
Quebec.....	1,251 66
New Brunswick.....	489 51
Nova Scotia.....	175 34
Manitoba	172 35
British Columbia	392 66
Yukon District.....	20 00
Total.....	\$ 3,131 62

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 31, 1905.

APPENDIX B—Continued.

No. 3.—DETAILS of Sundry Minor Expenditures for the Fiscal Year ended June 30, 1905.

To whom paid.	Service.	Amounts paid.	Total.
	<i>Minor Expenditures.</i>	\$ cts.	\$ cts.
The Pembroke 'Observer'	Advertising tenders for ferrying across the Ottawa River	7 80	
The 'Danebrog'	" " " "	5 20	
The Eganville 'Leader'...	" " " "	5 20	
Ottawa 'Free Press'	" " " "	22 50	
The Pontiac 'Advance' ..	" " " "	7 80	
The Renfrew 'Mercury' ..	" " Fitzroy and Onslow..	4 90	
The Eganville 'Leader'...	" " " "	7 35	
The 'Watchman'	" " at Quyon.....	4 90	
The Pembroke 'Observer'.	" " " "	7 35	
The 'Times'	" " " "	4 90	
The Pontiac 'Advance'...	" " " "	7 35	
	Total, agreeing with statement No. 12, page 21 ...	...	85 25
		Deductions for Superannuation	
	ADULTERATION OF FOOD.	\$ cts.	
Macfarlane, Thomas	Salary as Chief Analyst for the year.....	60 00	2,940 00
McGill, A.	" 1st Assistant Analyst for the year..	43 96	2,156 04
Wright, S. E.	" Clerk in laboratory for the year....		600 00
Ladouceur, Louis.	" Messenger in laboratory for the year		699 96
Kidd, Thomas.....	" Food Inspector for the year.....		500 00
Costigan, J. J.	" " " "	7 00	343 00
Ferguson, J. C.....	" " " "	4 00	196 00
Waugh, R. J.	" " " "		350 00
Conklin, W. M.	" " " "		200 00
Fletcher, R. W.....	" " " "		200 00
Parkinson, E. B.	" " " "		200 00
Rouleau, J. C	" " " "		200 00
Moore, T.	" " " "		200 00
Mulreney, G.	" " " "		
	from Dec. 21, 1904 to June 30, 1905, at \$250 per annum....		132 37
		114 96	8,917 37
	<i>Contingencies.</i>		
Macfarlane, T.....	Travelling and contingent expenses in connection with laboratory..	2,291 06	
"	Rent of laboratory.....	400 00	
Kidd, Thomas.....	Travelling expenses and purchases of samples.....	287 27	
Costigan, J. J.	" " " "	575 66	
Ferguson, J. C	" " " "	114 28	
Waugh, R. J.	" " " "	61 75	
Conklin, W. M.	" " " "	111 30	
Fletcher, R. W.....	" " " "	57 50	
Parkinson, E. B.	" " " "	90 25	
Rouleau, J. C	" " " "	148 29	
Moore, T.	" " " "	14 00	
Mulroney, G	" " " "	50 33	4,201 69
Fiset, M	Allowance under Act for retaining fees	75 00	
	" " material used in analyses...	37 50	112 50

To whom paid.	Service.	Amounts paid.	Total amounts paid.
	<i>Contingencies—Concluded.</i>	S cts.	S cts.
Ellis, W. H	Allowance under Act for retaining fees.	200 00	
" " "	" " rent.	100 00	
" " "	" " material used in analyses... ..	100 00	
Fees for analyses.....		380 00	
			780 00
Donald, J. T	Allowance under Act for retaining fees	200 00	
" " "	" " rent.	100 00	
" " "	" " material used in analyses....	100 00	
Fees for analyses..	707 70	
Bowman, M... ..	Allowance under Act for retaining fees	200 00	
" " "	" " rent.	100 00	
" " "	" " material used in analyses....	100 00	
Fees for analyses.....	.	173 00	
			573 00
Fagan, J. C	Allowance under Act for retaining fees	200 00	
" " "	" " rent.	100 00	
" " "	" " material used in analyses ...	100 00	
Fees for analyses.....	.	144 00	
			544 00
Valade, F. X... ..	Allowance under Act for retaining fees	200 00	
" " "	" " rent.	100 00	
" " "	" " material used in analyses....	100 00	
			400 00
Kenrick, E. B... ..	Allowance under Act for retaining fees	114 44	
" " "	" " rent.	57 22	
" " "	" " material used in analyses ...	57 22	
			228 88
Lyman Sons & Co.....	Chemicals and apparatus for laboratory.....	133 60	
Eimer & Amend.....	" " " " " " " " " " " " " "	943 19	
Gooderham & Worts, Ltd .	46·75 gallons alcohol at \$1.26 per gallon and express charges, \$4.05.....	62 96	
Simpson, A. F.	Expenses re prosecution of L. L. Jeune... ..	7 90	
McKeown, W. R.....	Law costs re L. L. Jeune	20 00	
Edwards, W. C. & Co., Ltd	Lumber and cartage	5 25	
Skinner, J. S. & Co.....	Glass jars and express charges..... ..	68 53	
Slueth, F. T... ..	Board in Toronto examining seeding stuff.....	3 50	
Duberger, A. E.....	Travelling and other expenses in connection with purchases of drugs to be analysed.....	97 29	
Gamble, W. P.....	Travelling expenses..... ..	28 85	
Pritchard AndrewsCo.,The	Repairing seal and daters	4 30	
Butterworth & Co	One refrigerator and material for laboratory	39 11	
Lemoine, Alp.....	Services in laboratory during the year	600 00	
Valin, J. A. G.....	" " " " " " " " " " " " " "	600 00	
Davidson, Miss E.....	" " " " " " " " " " " " " "	600 00	
Jodoin, J.....	" " " " " " " " " " " " " "	67 00	
Esser, H. O.....	" " " " " " " " " " " " " "	45 00	
			3,326 48
	Total adulteration of food expenditures.....		20,191 62
Add—Printing.....		160 46	
Stationery.....		827 39	
Lithographing		65 00	
			1,052 85
	Grand total, agreeing with statement No. 8, page 17		21,244 47

W. J. GERALD,
Deputy Minister.

APPENDIX B—Continued.

No. 4.—DETAILS of Departmental Expenditures for the Year ended June 30, 1905.

Names.	Rank.	Period.	DEDUCTIONS FOR			Amounts paid.	Totals.
			Superannuations.	Retirement.	Insurance.		
			\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brodeur, Hon. L. P.	Minister	For the year.				7,000 00	
Gerald, W. J.	Deputy Minister	"				4,000 00	
Himsworth, Wm.	Chief Clerk, Secretary	"				2,475 00	
Campeau, F. R. E.	Chief Clerk, Chief Accountant	"	49 50			2,425 50	
Valin, J. E.	Assistant Accountant	"	37 50			1,837 50	
Carter, W.	Assistant Secretary	"	37 50			1,837 50	
Shaw, J. F.	Chief Statistical Clerk, Accountant's Branch	"	36 00			1,764 00	
Doyon, J. A.	Weights and Measures Clerk, Accountant's Branch.	"	34 00			1,666 00	
Westman, T.	Statistical Clerk, Accountant's Branch	"	33 00			1,617 00	
Quain, R.	Accountant's Branch Clerk	"	46 51		61 92	1,441 58	
Fowler, George.	Clerk of Supplies, Secretary's Branch	"				1,550 00	
Newby, F.	Secretary's Branch Clerk	"	29 50			1,445 50	
Dunne, J. P.	Accountant's Branch Clerk	"	29 50			1,445 50	
Burns, J.	Weights and Measures Clerk, Accountant's Branch	"	29 50			1,445 50	
Hudon, L. E.	Secretary's Branch Clerk	"	45 50			1,254 50	
Hughes, P. A.	Accountant's Branch Clerk	"	43 75			1,206 25	
McCullough, A.	Secretary's Branch Clerk	"	25 00			1,225 00	
Halliday, W. A.	Accountant's Branch Clerk	"	43 75			1,206 25	
Roy, L. G.	"	"	42 44			1,170 06	
Garneau, Hector.	Second Class Clerk	"		60 00		1,140 00	
do	Chief Private Secretary	"				200 00	
Wiallard, R. A.	Second Class Clerk	"		60 00		1,140 00	
do	Assistant Private Secretary	"				400 00	
Chevrier, Blanche.	"	From July 1 to Aug. 20, 1904		6 66		103 60	
Lawless, E. M.	Secretary's Branch Clerk	For the year.		42 50		807 50	
Hagerty, Bertha.	"	"		42 50		807 50	
Charbonneau, E.	"	"		42 50		807 50	
Brodeur, P. E. S.	Statistical Clerk, Accountant's Branch	"		41 25		783 75	
Ostiguy, L. R.	"	From Dec. 21, '04, to June 30, '05		21 18		402 47	
Chateauvert, G. E.	Accountant's Branch Clerk	For the year.		35 00		665 00	
Gervais, J. H.	"	"		35 00		665 00	
Doyle, E. F.	Secretary's Branch Clerk	"		26 25		498 75	
Watson, V. M.	Third Class Clerk	"		26 25		498 75	
Goodhue, M. L. E. B.	Weights and Measures Clerk, Accountant's Branch	"		26 25		498 75	
Trumpour, Gertrude.	Third Class Clerk	"		26 25		498 75	
Potvin, Napoléon.	Messenger	"	22 75			627 25	
Yetts, R. P.	"	"	16 80		54 48	488 72	
			602 50	491 59	116 40		49,045 33

SESSIONAL PAPER No. 12

APPENDIX B—*Continued.*No. 4.—DETAILS of Departmental Expenditures, 1904–1905—*Continued.*

Names.	Service.	Amounts paid.	Totals.
	Contingencies.	\$ cts.	\$ cts.
Robert, A.,	Salary as Messenger.	599 96	
Bourgeois E.	"	524 94	
Potvin, Nap.	Petty expenses.	3 32	
Kings' Printer.	Printing.	1,952 53	
"	Parliamentary publications.	2 83	
"	Lithographing,	152 25	
Controller of Stationery.	Stationery.	2,123 14	
C. P. Ry. Telegraph Co.	Telegrams.	233 93	
G. N. W. Telegraph Co.	"	123 27	
The Bell Telephone Co.	Telephone messages.	55 80	
Postmaster	Postage.	84 21	
Brodeur, Hon. L. P	Travelling expenses.	291 46	
Garneau, H.	"	45 29	
Gerald, W. J.	"	23 90	
Himsworth, Wm.	"	5 97	
Wiallard, R. A.	"	16 50	
Godbout, Mrs. F.	Repairs to curtains.	15 08	
Bryson, Graham & Co.	Towels, &c., &c	33 73	
Graves Bros.	One water cooler and filter, &c.	14 50	
Canadian Express Co.	Express charges.	14 67	
Dominion Express Co.	"	3 90	
The Ottawa Electric Railway	Tickets.	55 00	
Storr, A. M.	Cartage.	95 25	
Maveity, Mrs. S.	Washing towels.	60 00	
Potvin, Mrs. A.	" and stamping.	9 75	
Payment, Thos	Soap.	12 00	
Dupont, J. C.	" and matches.	6 55	
Valiquette, Jos	Brushes, combs, &c.	9 15	
Ladouceur, T.	Cab-hire.	1 50	
Sproule, W. H.	Repairing clocks.	6 00	
Mahoney. J	Cab-hire.	2 50	
Reeves, A.	"	1 00	
Canada-Francais, St. Johns	Subscription.	2 00	
Chronicle Printing Co.	"	6 00	
Le Cultivateur, Montreal.	"	2 00	
Globe Printing Co., Toronto.	"	8 00	
The Saturday Budget, Quebec.	"	2 00	
Scientific American, New York.	"	7 00	
La Cie de Pub. du Canada, Montreal.	"	6 00	
The Farmer's Advocate.	"	1 50	
Le Soleil, Quebec.	"	6 00	
La Presse, Montreal.	"	6 00	
Intelligencer, Belleville.	"	3 00	
Herald Publishing Co., Montreal.	"	6 00	
Catholic Register, Toronto	"	1 00	
Le Temps, Ottawa.	"	3 00	
Witness Publishing House, Montreal.	"	6 00	
Daily World, Vancouver.	"	5 00	
La Patrie, Montreal.	"	6 00	
The News Publishing Co., Toronto.	"	3 00	
Canadian Manufacturer, Toronto.	"	1 00	
Le Bulletin, Montreal.	"	1 00	
La Canadienne, Quebec.	"	2 00	
Mail and Empire, Toronto	"	4 00	
Bulletin des R. Hist. Lévis.	"	2 00	
Ottawa Free Press.	"	10 80	
The Citizen, Ottawa.	"	18 00	
Journal Printing Co., Ottawa.	"	6 60	
Acadian Recorder, Halifax.	"	5 00	
L'Echo de Québec.	"	4 50	
Sherbrooke Examiner.	"	2 00	

APPENDIX B—Continued.

No. 4.—DETAILS of Departmental Expenditures, 1904-1905—Concluded.

Names.	Service.	Amounts paid.	Totals.
	Contingencies—Con.	\$ cts.	\$ cts.
La Tribune, St. Hyacinthe.....	Subscription	2 00	
The Montreal Star.....	"	3 00	
The Toronto Daily Globe.....	"	8 00	
The Argus, Montreal.....	"	2 00	
Chronicle Publishing Co., Halifax.....	"	6 00	
The North Bay Times.....	"	1 00	
Toronto Daily Star.	"	1 00	
Gazette Printing Co., Montreal.	"	12 00	
Times, Hamilton.....	"	3 00	
Resources Publishing Co., Montreal ..	"	1 00	
Chatham Daily News.....	"	4 00	
Manitoba Free Press.....	"	4 00	
The Toronto World.....	"	3 00	
The Trade Review, Montreal.....	"	1 00	
L'Union des C. de L'est, Arthabaska-ville.....	"	1 00	
Jones, Yarrell & Co., London, Eng....	" to Chemical News, Electrician and Times weekly.....	10 34	
The Tribune Publishing Co., Winnipeg	Subscription	8 00	
The Nation, New York.....	"	3 00	
Le Spectateur, Hull.....	"	3 00	
Progress du Saguenay, Chicoutimi....	"	3 00	
Can. Mining Review, Montreal.	"	6 00	
L'Union de St. Hyacinthe.....	"	1 50	
Total departmental contingencies.....			6,803 12
Authorized disbursements (less superan- uation, retirement and insurance).....			55,848 45
ADD—Palance due June 30, 1905.....			16 66
			55,865 11
LESS—Balance due July 1, 1904.			16 66
Actual disbursements, agreeing with State- ment No. 17, page 46.....			55,848 45

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 31, 1905.

APPENDIX B—Continued.

No. 5.—DETAILS of Weights and Measures Expenditures, for the Year ended June 30, 1905.

To whom paid.	Service.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- nuations.	Guarantee		
	<i>Belleville.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Johnson, W.....	Salary as Inspector for year.....		24 00	3 60	1,172 40	
Slattery, T.....	" Assistant Inspector for year..		13 96	1 80	684 24	
Irwin, S.....	" " " ..		13 96	1 80	684 24	
Errett, R. W.....	" " " ..			1 80	292 94	
Gallagher, T	" Asst. Inspector from March 1 to June 30, 1905.....			60	199 40	
	Salaries.....		51 92	9 60	3,033 22	
	Contingencies.....				2,849 01	
						5,882 23
	<i>Hamilton.</i>					
Freed, A. T.....	Salary as Inspector for year....			3 60	1,596 36	
McDonald, J.....	" Assistant Inspector for year..		16 04	1 80	782 16	
Marentette, A....	" " " ..		16 04	1 80	782 16	
Fitzgerald, E. W.	" " " ..			1 80	798 12	
Wheatley, A. E...	" " " ..			1 80	798 12	
Laidman, R. H...	" " " ..			1 80	698 16	
Jarvis, H.....	" " " ..			1 80	648 12	
Robins, S. W....	" " " ..			1 80	598 40	
	Salaries.....		32 08	16 20	6,701 60	
	Contingencies				1,455 67	
						8,157 27
	<i>Ottawa.</i>					
Macdonald, J. A..	Salary as Inspector for year.....			3 60	1,446 35	
Breen, J.....	" Assistant Inspector for year..			1 80	698 16	
McFarlane, J	" " " ..		13 96	1 80	684 24	
Winsor, J.....	" " " ..			1 80	698 16	
Findlay, R....	" " " ..			1 80	598 19	
Scott, J.....	" " " ..			1 80	498 12	
	Salaries.. ..		13 96	12 60	4,623 22	
	Contingencies.....				1,403 84	
						6,027 06
	<i>Toronto.</i>					
Kelly, D.....	Salary as Inspector for year ..			3 60	1,346 39	
Milligan, R. J....	" Assistant Inspector for year..			1 80	798 12	
Wright, R. J.....	" " " ..		16 04	1 80	782 16	
Smith, J. C.....	" " " ..			1 80	698 16	
Murdoch, Jas.....	" " " ..			1 80	698 16	
	Salaries.....		16 04	10 80	4,322 99	
	Contingencies				1,773 52	
						6,096 51
	<i>Windsor.</i>					
Hayward, W.....	Salary as Inspector for year.....		30 00	3 60	1,466 40	
Coughlin, D.....	" Assistant Inspector for year..			1 80	798 12	
Thomas, J. H.....	" " " ..			1 80	798 12	
Hughes, R. A....	" " " ..			1 80	798 12	
	Salaries.....		30 00	9 00	3,860 76	
	Contingencies				2,093 55	
						5,954 31

SESSIONAL PAPER No. 12

APPENDIX B—Continued.

No. 5.—DETAILS of Weights and Measures Expenditures, for the Year ended
June 30, 1905—Continued.

To whom paid.	Service.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- nuations.	Guarantee		
	<i>Three Rivers.</i>	cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Gravel, A. I.....	Salary as Inspector for year.....			3 60	996 36	
Bolduc, E....	" Assistant Inspector for year..			1 80	548 16	
	Salaries			5 40	1,544 52	
	Contingencies.....				363 16	
						1,907 68
	<i>St. John.</i>					
Barry, J.....	Salary as Inspector for year.....			3 60	1,196 40	
Cowan, E.....	" Assistant Inspector for year..		13 96	1 80	684 24	
Bernier, J. A.....	" " "			1 80	598 20	
LeBlanc, F. X....	" " "			1 80	498 12	
	Salaries		13 96	9 00	2,976 96	
	Contingencies.....				508 00	
						3,484 96
	<i>Cape Breton.</i>					
Laurence, G. C....	Salary as Inspector for year.....			3 60	846 40	
	Contingencies.....				409 53	
						1,255 93
	<i>Halifax.</i>					
Frame, A.....	Salary as Inspector for year.....			3 60	1,046 39	
Waugh, R. J.....	" Assistant Inspector for year..			1 80	598 20	
	Salaries.....			5 40	1,644 59	
	Contingencies.....				1,537 69	
						3,182 28
	<i>Pictou.</i>					
Dustan, W. M....	Salary as Inspector for year.....		19 96	3 60	976 44	
Chisholm, J. J....	" Assistant Inspector for year			1 80	648 12	
	Salaries.....		19 96	5 40	1,624 56	
	Contingencies.....				319 47	
						1,944 03
	<i>Charlottetown.</i>					
Davy, E.....	Salary as Inspector for year.....			3 60	996 35	
Hughes, H.....	" Assistant Inspector for year..			1 80	598 20	
	Salaries.....			5 40	1,594 55	
	Contingencies.....				240 30	
						1,834 85
	<i>Winnipeg.</i>					
Magness, R.....	Salary as Inspector for year.....			3 60	1,396 32	
McDonald A. W..	" Assistant Inspector for year..			1 80	698 16	
Mager, J. G.....	" " "			1 80	668 15	
McKay, R.....	" " "			1 80	698 16	
Gilby, W. F.....	" " "			1 80	498 12	
Girdlestone, R. J..	" " "		4 04	1 80	194 16	
Ross, H. E.....	" " "			1 80	98 16	
	Salaries		4 04	14 40	4,251 23	
	Contingencies.....				2,209 77	
						6,461 00

APPENDIX B—Continued.

No. 5.—DETAILS of Weights and Measures Expenditures, for the Year ended June 30, 1905—Continued.

To whom paid.	Service.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- nuations.	Guarantee		
	<i>Calgary.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Saucier, X.	Salary as Inspector for year.	3 60	196 32	1,421 48
Costello, J. W. . . .	" Assistant Inspector for year. . .	...	16 04	1 80	782 16
	Salaries . . . . .	...	16 04	5 40	978 48
	Contingencies. . . . .	...	...	...	443 00
	<i>Victoria.</i>					3,427 66
Findley, H.	Salary as Inspector for year. . . . .	...	...	3 60	896 39
Parker, T.	" Assistant Inspector for year. . .	...	...	1 80	693 16
McAloney, J. A. . .	" " " " . . . . .	...	...	1 80	348 12
	Salaries . . . . .	...	...	7 20	1,942 67
	Contingencies. . . . .	...	...	...	1,484 99
	<i>Yukon.</i>					157 99
Macdonald, J. F. . .	Salary as Inspector from May 18 to June 30, 1905 . . . . .	...	...	43	117 84
	Contingencies. . . . .	...	...	...	40 15
	<i>General.</i>					3,067 35
Fyfe, Jas	Salary as Chief Inspector for year. . . . .	...	...	...	2,600 00
	Contingencies. . . . .	...	...	...	467 35

SESSIONAL PAPER No. 12

APPENDIX B—*Continued.*No. 5.—DETAILS of Weights and Measures Expenditures, for the Year ended June 30, 1905—*Concluded.*

To whom paid.	Service.	Amounts paid.	Total amounts.
	<i>General Contingencies.</i>	\$ cts.	\$ cts.
Daoust, E.	2,000 metric charts.	4,000 00	
Dunn, Geo. J.	1 hand press and 1 steel die holder.	40 00	
The Pritchard & Andrews Co.	24 sets double numerals, badges, daters, &c.	96 80	
American Bank Note Co.	Printing stamps.	75 00	
St. Laurent, G. H.	$\frac{1}{2}$ gross ready cleaners.	15 00	
MacIlreith, R. T.	Law costs in <i>re</i> Rex vs. W. H. Anderson and R. D. Gordon.	40 00	
Graves Bros.	1 vise, screw gauge, &c.	29 21	
Fyfe Scale Co.	1 leaver level.	7 00	
Burgess, Thomas.	Salary as mechanical assistant for the year.	900 00	
Edwards, W. C. & Co., Ltd.	Lumber.	40	
Thornton & Truman.	1 corrugated press.	3 00	
Dominion Express Co.	Express charges.	67 50	
Canadian Express Co.	"	12 95	
Potvin, Napoléon.	Petty expenses.	1 70	
	Total general contingencies.		5,288 56
	<i>METRIC SYSTEM EXPENDITURES.</i>		
Daoust, E.	200 metric sets at \$9.75.	1,950 00	
Brown, G. H.	Preparation of work on metric system.	250 00	
de Grandpré, A.	Expenses in connection with cost of chart.	100 00	
Avery, W. & T.	6 sets cylindrical glass standard measures, verification, freight, &c.	201 60	
Edwards, W. C. & Co., Ltd.	Lumber and cartage.	25 50	
Canadian Express Co.	Express charges.	91 75	
Dominion Express Co.	"	75 44	
	Total metric system.		2,694 29
	Grand total.		89,125 09
	ADD—Printing.	1,055 97	
	Stationery.	171 90	
			1,227 87
	Actual disbursements (less superannuation, insurance, retirement and guarantee.		90,352 96
	ADD—Old balances due by Inspectors, June 30, 1905.		193 26
			90,546 22
	LESS—Old balances due by Inspectors July 1, 1904.		193 26
	Actual disbursements agreeing with statement No. 20 A, page 52.		90,352 96

W. J. GERALD,
*Deputy Minister.*INLAND REVENUE DEPARTMENT,
OTTAWA, August 31, 1905.

APPENDIX B—Continued.

No. 6.—DETAILS of Gas Inspection Expenditures, for the Year ended June 30, 1905.

To whom paid.	Service.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- nuations.	Guarantee		
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>Barrie.</i>						
Shanacy, M.	Salary as Inspector for year.....		2 00	3 60	94 40	96 40
	Contingencies				2 00	
<i>Belleville.</i>						
Johnson, W.	Salary as Inspector for year.....		7 04	3 60	339 36	817 58
Stuart, W. E.	" Assistant Inspector for year..			2 88	97 08	
	Salaries... ..		7 04	6 48	436 44	
	Contingencies				381 14	
<i>Berlin.</i>						
Broadfoot, S.	Salary as Inspector for year.....			3 60	96 40	150 12
	Contingencies				53 72	
<i>Brockville.</i>						
Johnston, C. W. ...	Contingencies					106 21
<i>Cobourg.</i>						
Bickle, J. W.	Salary as Inspector for year.....		2 00	3 60	94 40	157 15
	Contingencies				62 75	
<i>Cornwall.</i>						
Mulhern, M. M. ...	Salary as Inspector for year.....		2 00	3 60	94 40	138 35
	Contingencies ..				43 95	
<i>Guelph.</i>						
Broadfoot, S ...	Salary as Inspector for year.....		4 00	3 60	192 40	402 80
	Contingencies				210 40	
<i>Hamilton.</i>						
McPhie, D.	Salary as Inspector for year.....		36 00	3 60	1,760 40	2,905 36
McPhie, W. H.	" Assistant Inspector for year..			1 80	641 41	
Dennis, W. A.	" " "			1 80	148 19	
	Salaries.....		36 00	7 20	2,550 00	
	Contingencies				355 36	
<i>Kingston.</i>						
Gallagher, T.	Salary as Inspector for year.....			1 20	132 12	257 34
	Contingencies				125 22	
<i>Listowel.</i>						
Male, T.	Salary as Inspector for year.....			3 60	96 40	189 34
	Contingencies				92 94	
<i>London.</i>						
Nash, A. F.	Salary as Inspector for year..			3 60	1,196 40	1,520 55
	Contingencies				324 15	

APPENDIX B—Continued.

No. 6.—DETAILS of Gas Inspection Expenditures, for the Year ended June 30, 1905.

To whom paid.	Service.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- nuations.	Guarantee		
	<i>Napanee.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Johnston, W.....	Contingencies					26 30
	<i>Ottawa.</i>					
Roché, H. G ...	Salary as Inspector for year.. ..			3 60	1,096 40	2,003 65
	Contingencies				907 25	
	<i>Owen Sound.</i>					
Graham, W. J....	Salary as Inspector for year.....		4 00	3 60	192 40	317 40
	Contingencies				125 00	
	<i>Peterborough.</i>					
Rork, T.....	Salary as Inspector for year.....			3 60	146 40	148 40
	Contingencies				2 00	
	<i>Sarnia.</i>					
Thrasher, W. A...	Contingencies					6 15
	<i>Stratford.</i>					
Rennie, G.....	Salary as Inspector for year.....		4 00	3 60	192 40	206 40
	Contingencies				14 00	
	<i>Toronto.</i>					
Johnstone, J. K ..	Salary as Inspector for year.....		34 04	3 60	1,662 36	4,138 16
Pape, Jas.....	" Assistant Inspector for year..			1 80	998 16	
Whyte, J. A.....	" " "			1 80	798 12	
Hunter, W. M....	" " "			1 80	598 20	
	Salaries		34 04	9 00	4,056 84	
	Contingencies				81 32	
	<i>Montreal.</i>					
Aubin, A.....	Salary as Inspector for year			3 60	1,596 36	3,280 57
O'Flaherty, M. J.●	" Assistant Inspector for year..			1 80	848 16	
Aubin, Chs.....	" " "			24	66 42	
	Salaries			5 64	2,510 94	
	Contingencies				769 63	
	<i>Quebec.</i>					
LeVasseur, N.....	Salary as Inspector for year		19 96	3 60	976 44	1,451 29
Moreau, J. A.....	" Messenger for year.....		6 00		294 00	
	Salaries.....		25 96	3 60	1,270 44	
	Contingencies				180 85	
	<i>Sherbrooke.</i>					
Simpson, A. F....	Salary as Inspector for year.....		3 00	3 60		143 40

APPENDIX B—Continued.

No. 6.—DETAILS of Gas Inspection Expenditures, for the Year ended June 30, 1905.

To whom paid.	Service.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- uations.	Guarantee		
	<i>St. Hyacinthe.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Benoit, L. V.....	Salary as Inspector for year.....			1 80		98 20
	<i>Fredericton.</i>					
Fowler, J. D.....	Salary as Inspector for year.....			3 60		196 40
	<i>St. John.</i>					
Wilson, J. E.....	Salary as Inspector for year.....			3 60	1,096 40	1,194 85
	Contingencies				98 45	
	<i>Halifax.</i>					
Miller, A.....	Salary as Inspector for year		25 04	3 60	1,221 36	2,686 52
Ritchie, A. J.	" Assistant Inspector for year			1 80	698 15	
Munro, H. D.....	" " "		1 96	1 80	96 24	
	Salaries.....		27 00	7 20	2,015 75	
	Contingencies				670 77	
	<i>Charlottetown.</i>					
Bell, J. H.....	Salary as Inspector for year.			3 60	410 34	425 34
	Contingencies				15 00	
	<i>Winnipeg.</i>					
Magness, R.....	Salary as Inspector for year.....			3 60	296 40	390 75
Mager, J. G.....	" Assistant Inspector for year			14	34 85	
	Salaries.....			3 74	331 25	
	Contingencies				59 50	
	<i>Nanaimo.</i>					
McAloney, J. A.,..	Salary as Inspector for year.			3 60		96 40
	<i>New Westminster.</i>					
Wolfenden, W....	Salary as Inspector for year... ..(Ins.)	5 00		3 60		91 40
	<i>Vancouver.</i>					
Miller, J. E....	Salary as Inspector for year		6 00	3 60	290 40	434 60
	Contingencies				144 20	
	<i>Victoria.</i>					
Jones, R.....	Salary as Inspector for year.		4 00	3 60		192 40

SESSIONAL PAPER No. 12

APPENDIX B—*Continued.*

No. 6.—DETAILS of Gas Inspection Expenditures, for the Year ended June 30, 1905.

To whom paid.	Service.	Amounts paid.	Total amounts.
	<i>General Contingencies.</i>	\$ cts.	\$ cts.
Stevenson, Geo.....	Gas equipment for Dundas district, meter powers, benches, &c.....	871 81	
Wright, Alex. & Co., Ltd.	200 lbs. sperm candles, &c.....	262 53	
Aikens, E. J.....	Gas equipment for Dunnville district.....	8 78	
The Pritchard & Andrews Co.....	Rubber cement.	75	
Canadian Pacific Railway Co.....	Freight.....	9 17	
Dominion Express Co.....	"	70	
Canadian Express Co.	"	1 90	
Potvin, Napoléon.....	Petty expenses.....	67	
	Total general contingencies		1,156 31
	Grand total.....		25,426 09
	ADD—Printing.....	82 31	
	Stationery.....	244 59	
	Lithographing.. . . .	11 50	
			338 40
	Authorized disbursements (less superannuation retirement and guarantee).....		25,764 49
	ADD—Balances due by Inspectors, June 30, 1905		212 88
			25,977 37
	LESS—Balances due by Inspectors, July 1, 1904		212 88
	Actual disbursements, agreeing with statement No. 22, page 56.....		25,764 49

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 31, 1905.

APPENDIX B—Continued.

No. 7.—DETAILS of Electric Light Inspection, Expenditures for the Year ended June 30, 1905.

To whom paid.	Service.	Deductions for Guarantee.	Amounts paid.	Total Amounts paid.
		\$ cts.	\$ cts.	\$ cts.
Johnson, W	<i>Bellerive.</i> Contingencies			454 00
McPhie, D.	<i>Hamilton.</i> Contingencies			137 85
Nash, A. F.	<i>London.</i> Contingencies			192 80
Roche, H. G.	<i>Ottawa.</i> Contingencies			53 35
Johnstone, J. K.	<i>Toronto.</i> Contingencies			378 60
Aubin, A.	<i>Montreal.</i> Contingencies			372 66
Le Vasseur, N.	<i>Quebec.</i> Contingencies			76 58
Simpson, A. F.	<i>Sherbrooke.</i> Contingencies			71 25
Provost, I. E.	<i>St. Hyacinthe.</i> Salary as Inspector for the year Contingencies	1 80	298 20 37 75	335 95
Dufresne, J. U.	<i>Three Rivers.</i> Salary as Inspector for the year Contingencies		500 00 38 85	538 85
Wilson, J. E	<i>St. John.</i> Contingencies			205 65
Miller, A.	<i>Halifax.</i> Contingencies			384 00
Bell, J. H.	<i>Charlottetown.</i> Contingencies			45 23
Jones, R.	<i>Victoria.</i> Contingencies			21 75
Higman, O.	<i>General.</i> Salary as Chief Electrical Engineer for the year		2,449 99	
Fontaine, A. A.	" Assistant to the Chief Electrical Engineer for the year		799 92	
	Salaries		3,249 91	
	Contingencies		484 93	
				3,734 84

SESSIONAL PAPER No. 12

APPENDIX B—Continued.

No. 7.—DETAILS of General Electric Light Inspection, Expenditures for the Year ended June 30, 1905—*Concluded.*

To whom paid.	Service.	Amounts paid.	Totals.
	<i>General Contingencies.</i>	\$ cts.	\$ cts.
American Bank Note Co..	Stamps supplied.	25 00	
Ahearn & Soper.....	Electrical supplies, material, repairs, &c.	876 62	
The American Meter Co..	3 No. 2 test meters	90 00	
Shedrick, C. E.	Repairing Hoyt wattmeters, &c.	41 60	
Eastern Carbon Works...	400 carbon plates.	26 00	
Western Electrical Instru-			
ment Co.	6 flexible cards with plugs and repairs	17 15	
The Empire Electric Mfg.			
Co.	Material for repairing motors.	40 00	
Stewart & Co.	3 frames for lamps.	9 00	
Lyman Sons & Co.	Chemicals and apparatus	32 61	
Thornton & Truman	Making and finishing 12 cast iron plates	11 75	
The Storage Battery Stor-			
age Co.	1 hydrometer syringe	6 00	
Workman, A. & Co.	1 machinist vise, brace, bit, screws, &c.	27 79	
Davidson, Paterson & Grant	Law costs in <i>re</i> Rex <i>vs.</i> Tagona Water and Light Co	22 52	
Rutland Florence Marble			
Co.	3 marble slabs.	10 50	
Trumbull Electric Manu-			
facturing Co.	Electrical apparatus, receptacles, &c.	93 16	
Canadian Express Co.	Express charges.	18 32	
Dominion Express Co.	"	16 45	
American Express Co. . . .	"	8 10	
Canadian Pacific Ry . . .	Freight	6 48	
Potvin, Napoléon	Petty expenses.	1 49	
	Total electric light contingencies.		1,380 54
	Grand total.		8,383 90
	ADD—Printing.	276 67	
	Stationery.	66 86	
			343 53
	Actual disbursements, agreeing with statement No. 24, page 59.		8,727 43

INLAND REVENUE DEPARTMENT,
OTTAWA, August 31, 1905.

W. J. GERALD,
Deputy Minister.

APPENDIX B—Continued.

No. 8.—LIST of Permanent Employees of the Inland Revenue Department employed on Salary, during the Year ended June 30, 1905.

NAMES.	SERVICES.					
	Inside.	Excise.	Weights and Measures.	Gas.	Electric Light Inspection.	Preventive. Food Inspection.
Adam, A. R.....		1				
Adams, J. S.		1				
Alexander, Thos.....		1				
Allen, G. A.....		1				
Altaman, Peter J		1				
Amor, Wm.....		1				
Andrews, A. A.....		1				
Armstrong, Walter		1				
Auger, L. H.		1				
Aubin, A.....				1	1	
Baby, W. A. D		1				
Baikie, D.....		1				
Barber, J. S.....		1				
Barnes, G..		1				
Barrett, J. K.....		1				
Barry, James.....			1			
Bayard, Gilbert A.....		1				
Beaulac, J. H.....			1			
Beaulieu, J. B.		1				
Bélair, A. (Plessis dit)..		1				
Bell, J. H..				1	1	
Belleperche, A. J. E.		1				
Belyea, T. H.		1				
Béneteau, S.....		1				
Bennett, James		1				
Benoit, L. V.		1		1		
Bernard, N. J. D...		1				
Bernier, J. A.....			1			
Berry, H. L.....		1				
Bickle, J. W.		1		1		
Bish, Philip		1				
Bishop, J. B.....		1				
Blackman, C.....		1				
Blethen, C. W.....		1				
Blyth, Alex.....		1				
Bolduc, Ephrem.....			1			
Bonner, J. D.....					1	
Boomer, J. B.		1				
Boudet, E.....			1			
Bourget, L. J.....			1			
Bourget, O.....		1				
Bourgeois, J. E.	1					
Bousquet, J. O.		1				
Bouteiller, G. A.		1				
Bowman, Allan.		1				
Boyd, J. F. S.....		1				
Boyd, S. I..		1				
Boyle, P.....		1				
Bowen, F. C.....		1				
Brabant, J. B. G. N		1				
Brain, A. F.....		1				
Breen, John.....			1			
Brennan, D. J.....		1				
Brennan, John.		1				
Brentnall, F. F.....		1				
Broadfoot, S...		1		1		
Brodeur, P. E. S.....	1					
Brown, W. J.....		1				
Browne, G. W.....		1				

SESSIONAL PAPER No. 12

APPENDIX B—Continued.

No. 8.—LIST of Permanent Employees of the Inland Revenue Department,
1904-1905—Continued.

NAMES.	SERVICES.					
	Inside.	Excise.	Weights and Measures.	Gas.	Electric Light Inspection.	Preventive.
Bruyère, H. P.....	.	1	.	.	.	.
Burgess, Thomas H.....	.	.	1	.	.	.
Burke, T.....	.	1	.	.	.	.
Burns, John.....	1	.	.	.	.	.
Burns, R. J.....	.	1	.	.	.	.
Cahill, J. H.....	.	1	.	.	.	.
Cahill, J. W.....	.	1	.	.	.	.
Cameron, D. M.....	.	1	.	.	.	.
Campeau, F. R. E.....	1	.	.	.	.	.
Carroll, D.....	.	1	.	.	.	.
Carroll, F. P.....	.	1	.	.	.	.
Carter, William.....	1	.	.	.	.	.
Casey, John.....	.	1	.	.	.	.
Caven, A.....	.	1	.	.	.	.
Caven, W.....	.	1	.	.	.	.
Chagnon, C. P.....	.	1	.	.	.	.
Chalus, J. O.....	.	.	1	.	.	.
Charbonneau, E.....	1	.	.	.	.	.
Chartier, Etienne.....	.	1	.	.	.	.
Chateauvert, G. E.....	1	.	.	.	.	.
Cheseldine, J. H.....	.	1	.	.	.	.
Chilver, F. W.....	.	1	.	.	.	.
Chisholm, J. J.....	.	.	1	.	.	.
Chisholm, W. N.....	.	1	.	.	.	.
Clark, James Alfred.....	.	1	.	.	.	.
Clarke, Thomas.....	.	1	.	.	.	.
Codd, Herbert J. S.....	.	1	.	.	.	.
Code, Abraham.....	.	1	.	.	.	.
Coleman, Charles.....	.	1	.	.	.	.
Coleman, J. J.....	.	1	.	.	.	.
Coles, F. H.....	.	1	.	.	.	.
Collins, D.....	.	.	1	.	.	.
Comte, L. A. A. J.....	.	1	.	.	.	.
Conklin, W. M.....	.	1	.	.	.	1
Cook, W. R.....	.	1	.	.	.	.
Costello, J. W.....	.	.	1	.	.	.
Costigan, J. J.....	.	1	.	.	.	1
Coughlin, D.....	.	.	1	.	.	.
Coulter, Alex.....	.	1	.	.	.	.
Courchesne, J. H.....	.	1	.	.	.	.
Courtney, J. J.....	.	1	.	.	.	.
Coutts, J. J.....	.	1	.	.	.	.
Cowan, Edgar.....	.	.	1	.	.	.
Crawford, W. P.....	.	1	.	.	.	.
Crevier, J. H.....	.	1	.	.	.	.
Dager, H. J.....	.	1	.	.	.	.
Daignault, G.....	.	1	.	.	.	.
Daoust, J. A.....	.	.	1	.	.	.
Daveluy, J. P.....	.	1	.	.	.	.
David, T.....	.	1	.	.	.	.
Davis, J.....	.	1	.	.	.	.
Davis, T. G.....	.	1	.	.	.	.
Davy, Edward.....	.	.	1	.	.	.
Dawson, W.....	.	1	.	.	.	.
Deland, A. N.....	.	1	.	.	.	.
Dennis, W. A.....	.	.	.	1	.	.
Desaulniers, J. E. A.....	.	1	.	.	.	.
Desmarais, H. F.....	.	1	.	.	.	.
Dessert, Victor.....	.	.	1	.	.	.

APPENDIX B—Continued.

No. 8.—List of Permanent Employees of the Inland Revenue Department,
1904–1905—Continued.

NAMES.	SERVICES.						
	Inside.	Excise.	Weights and Measures.	Gas.	Electric Light Inspection.	Preventive.	Food Inspection.
Dibblee, William.....		1					
Dick, J. W.....		1					
Dickson, C. T.....		1					
Dingman, N. J.....		1					
Dixon, H. G. S.....		1					
Doyle, B. J.....		1					
Doyle, E. F.....	1						
Doyon, J. A.....	1						
Dudley, W. H.....		1					
Dufresne, J. U.....					1		
Dumaine, J. D. E.....		1					
Dumbrille, R. W.....		1					
Dumouchel, Léandre.....		1					
Dunlop, C.....		1					
Dunne, J. P.....	1						
Duplessis, C. Z.....		1					
Dustan, W. M.....			1				
Dwyre, D. T.....		1					
Earl, R. W.....		1					
Egan, Wm.....		1					
Egener, A.....		1					
Errett, R. W.....			1				
Evans, G. T.....		1					
Fahey, Ed.....		1					
Falconer, James.....		1					
Falconer, R. H.....		1					
Ferguson, John C.....		1					1
Fiddes, James.....		1					
Fielding, Laura G.....		1					
Findlay, R.....			1				
Findley, Hugh.....			1				
Fitzgerald, E. W.....			1				
Fitzpatrick, W. J.....		1					
Fletcher, R. W.....		1					1
Floody, E.....						1	
Flynn, D. J.....		1					
Fontaine, A.....					1		
Forest, E. R.....		1					
Forest, M.....		1					
Fortier, J. J. O.....		1					
Foster, J. Henry.....		1					
Fournier, L. A.....			1				
Fowler, George.....	1						
Fowler, J. D.....				1			
Fox, J. D.....		1					
Fox, Thomas.....		1					
Frame, Archibald.....			1				
Frankland, H. R.....		1					
Fraser, P.....		1					
Freed, A. T.....			1				
Freeland, Anthony.....		1					
Fyfe, James.....			1				
Gamache, J. H.....		1					
Gauvin, E.....		1					
Geldart, O. A.....		1					
George, John.....		1					
Gerald, C.....		1					
Gerald, W. H.....		1					
Gerald, W. J.....	1						

SESSIONAL PAPER No. 12

APPENDIX B—Continued.

No. 8.—List of Permanent Employees of the Inland Revenue Department,
1904-1905—Continued.

NAMES.	SERVICES.						
	Inside.	Excise.	Weights and Measures.	Gas.	Electric Light Inspection.	Preventive.	Food Inspection.
Gervais, J. H	1						
Gilby, W. F			1				
Gill, Wm		1					
Gillies, Archibald L		1					
Girard, Irené		1					
Girdlestone, R. J. M.		1	1				
Goodhue, M. L. E. B.	1						
Goodman, A. W		1					
Gorman, Arthur M.		1					
Gosnell, T. S		1					
Gow, J. E		1					
Graham, A. L.		1					
Graham, W. J.		1		1			
Graham, W. T.		1					
Grant, H. H		1					
Gravel, A. I.			1				
Grimason, Thomas		1					
Grobois (de), Chas. B.		1					
Guay, Alphonse			1				
Hagan, James		1					
Hagarty, P		1					
Hagerty, B.	1						
Halliday, W. A	1						
Hanley, A.		1					
Harwood, J. O. A		1					
Harris, J. G		1					
Harrison, W. F		1					
Hawkins, W. L.		1					
Hayhurst, T. H		1					
Hayward, W. J.			1				
Hébert, C. D		1					
Hébert, J. A. P.			1				
Helliwell, H. N		1					
Henderson, W		1					
Henwood, George		1					
Hesson, C. A		1					
Hicks, W. H		1		1			
Higman, O					1		
Himsworth, Wm.	1						
Hinchey, E. H.		1					
Hobbs, G. N.		1					
Hodder, W. E		1					
Hogan, James		1					
Howard, W. W. S.		1					
Howden, R.		1					
Howell, Thomas		1					
Howie, A.		1					
Huble, H. H		1					
Hudon, L. E.	1						
Hughes, Henry			1				
Hughes, P. A.	1						
Hughes, R. A.			1				
Hunter, W. M				1	1		
Hurst, Levi B		1					
Iler, B.		1					
Ironside, G. A.		1					
Irwin, Samuel			1				
James, T. C.		1					
Jameson, S. B.		1					

APPENDIX B—Continued.

No. 8.—LIST of Permanent Employees of the Inland Revenue Department,
1904-1905—Continued.

NAMES.	SERVICES.						
	Inside.	Excise.	Weights and Measures.	Gas.	Electric Light Inspection.	Preventive.	Food Inspection.
Jamieson, R. C.....		1					
Jarvis, Henry.....			1				
Jeffrey, A. J.....		1					
Johnson, C. W.....				1			
Johnson, J. J.		1					
Johnson, Wm.....			1	1	1		
Johnstone, J. K.....				1	1		
Jones, Andrew.....		1					
Jones, Richard.....		1		1	1		
Jubenville, J. P.		1					
Kearny, D. J.....		1					
Keay, W. S.....		1					
Keeler, G. S.		1					
Keilty, T.....		1					
Kelly, Daniel.....			1				
Kelly, J. F.....						1	
Kelly, M. J.			1				
Kenning, J. H.....		1					
Kenny, John.....		1					
Keogh, P. M.		1					
Kidd, Thomas.....							1
King, R. M....		1					
Knowles, C.....			1				
Labelle, L. V.....		1					
Ladouceur, J.....							1
Laidman, Richard H.....			1				
Lambert, J. A.....		1					
Lamoureux, J. A.		1					
Lane, T. M.....		1					
Langelier, François.....		1					
Laporte, Geo.....		1					
LaRivière, A. C.....		1					
LaRue, A. P.....		1					
LaRue, George.....		1					
LaRue, J. B. Alexandre..		1					
Laurence, G. C.....			1				
Laurier, J. L.....		1					
Lawless, E. M.	1						
Lawlor, H.....		1					
Lawlor, John J.....		1					
LeBel, J. A. W.			1				
Leblanc, F. X.....			1				
Lee, Edward.....		1					
Ledoux, Alexina.		1					
LeMoine, Jules.....		1					
Lépine, Louis.....		1					
LeVasseur, N.....				1	1		
Logan, John.....		1					
Long, W. H. A.....		1					
Longtin, H.....		1					
Lyons, E.....		1					
Macdonald, A. B.....		1					
Macdonald, J. A.....			1				
Macfarlane, Thos.....							1
MacKenzie, J. H.....		1					
Mager, Joseph G.....			1				
Magness, Robt.....			1	1	1		
Mahoney, H.....		1					
Mainville, C. P.....		1					

SESSIONAL PAPER No. 12

APPENDIX B—Continued.

No. 8.—List of Permanent Employees of the Inland Revenue Department,
1904-1905—Continued.

NAMES.	SERVICES.					
	Inside.	Excise.	Weights and Measures.	Gas.	Electric Light Inspection.	Preventive. Food Inspection.
Male, Thomas.....				1		
Malo, T.....		1				
Maranda, N. A.....		1				
Marcon, F. E.....		1				
Marentette, Alex.....			1			
Marin, L. H.....		1				
Marion, H. R.....		1				
Marshall, I. N.....		1				
Mason, F.....		1				
Maurice, E.....		1				
Metcalf, W. F.....		1				
Melville, T. R.....		1				
Michon, A. E.....		1				
Miller, A.....				1	1	
Miller, J. E.....		1		1	1	
Miller, W. F.....		1				
Millier, Elie.....		1				
Milligan, R. J.....			1			
Milliken, E.....		1				
Moore, T.....		1				1
Moreau, A.....		1				
Morin, J. P.....			1			
Moreau, J. A.....			1	1		
Mulhern, M. M.....		1		1		
Munro, H. D.....		1		1		
Murdoch, James.....			1			
Murphy, Jas. L.....		1				
Murray, A. E.....		1				
Murray, David.....		1				
McAloney, Joseph A.....		1	1	1		
McArthur, G. H.....		1				
McCloskey, J. R.....		1				
McCoy, Wm.....		1				
McCraney, H. P.....		1				
McCuaig, Aug. F.....		1				
McCullough, A.....	1					
McCutcheon, H.....		1				
McDonald, A. J.....		1				
McDonald, A. W.....			1			
McDonald, J.....			1			
McFarlane, J.....			1			
McFee, C.....		1				
McGill, A.....						1
McGuire, L. J.....		1				
McGuire, T.....		1				
McKay, R.....			1			
McLenaghan, N.....		1				
McNiven, J. D.....		1				
McPherson, E. A.....		1				
McPhie, Donald.....				1	1	
McPhie, W. H.....				1		
McSween, James.....		1				
Nash, A. F.....				1	1	
Neil, James.....		1				
Nash, S. C.....		1				
Newby, F.....	1					
Nichols, J. T.....		1				
Noonan, H. T.....		1				
Normandin, G.....		1				

APPENDIX B—Continued.

No. 8.—List of Permanent Employees of the Inland Revenue Department,
1904-1905—Continued.

Names.	SERVICES.						
	Inside.	Excise.	Weights and Measures.	Gas.	Electric Light Inspection.	Preventive.	Food Inspection.
O'Brien, E. C.....		1					
O'Brien, James.....		1					
O'Brien, J. F.....		1					
O'Donnell, J.....		1					
O'Donnell, M. J.....		1					
O'Donohue, M. J.....		1					
O'Flaherty, E. J.....		1					
O'Flaherty, M. J.....				1			
O'Leary, T. J.....		1					
Orr, Henry N.....		1					
Osborne, F. A.....		1					
O'Sullivan, D.....		1					
Pauneton, G. E.....		1					
Pape, James.....				1	1		
Parent, F.....		1					
Parker, Thomas.....			1				
Parkinson, Edward B.....		1					1
Parson, C. H.....		1					
Patry, J. H.....		1					
Patterson, C. E. A.....		1					
Pelletier, N. G.....		1					
Petit, J. B.....			1				
Poirier, J. N.....		1					
Pole, C. W.....		1					
Popham, F. H.....		1					
Portelance, P. A.....		1					
Potvin, Napoléon.....	1						
Powell, J. B.....		1					
Power, J. F.....		1					
Préfontaine, F. H.....			1				
Prosser, Elijah.....						1	
Provost, I. E.....					1		
Quain, Redmond.....	1						
Quinn, J. D.....		1					
Ralston, T.....		1					
Renaud, A. H.....		1					
Rennie, George.....		1		1			
Ridgman, A. H.....		1					
Rinfret, C. I.....		1					
Ritchie, A. J.....				1			
Ritchie, R.....		1					
Robins, S. W.....			1				
Roche, H. G.....				1	1		
Rork, T.....		1		1			
Rose, John A.....		1					
Ross, H. E.....		1	1				
Rouleau, J. C., jr.....		1					1
Rousseau, Elzéar H.....		1					
Rowan, W. E.....		1					
Roy, L. G.....	1						
Rutkins, W.....		1		1	1		
Ryan, Wm.....		1					
Sangster, F. H.....		1					
Sanger, N.....		1					1
Schram, R. L. H.....		1					
Scott, Jos.....		1					
Scullion, W. J.....		1					
Shanacy, M.....		1		1			
Shaw, J. F.....	1						
Simpson, A. F.....		1		1	1		
Simpson, W. A.....		1					

SESSIONAL PAPER No. 12

APPENDIX B—Continued.

No. 8.—List of Permanent Employees of the Inland Revenue Department,
1904-1905—Concluded.

Names.	SERVICES.						
	Inside.	Excise.	Weights and Measures.	Gas.	Electric Light Inspection.	Preventive.	Food Inspection.
Slattery, R.....		1					
Slattery, Thomas.....			1				
Sloan, W.....		1					
Smith, J. C.....			1				
Snowdon, J. W.....		1					
Sparling, J. W.....		1					
Spence, F. H.....		1					
Spereman, J. J.....		1					
Standish, J. G.....		1					
Stevens, D. B.....		1					
Stewart, James.....		1					
St. Michel, F. X.....		1					
Stratton, W. C.....		1					
Stuart, W. E.....				1			
Swannell, F. W.....		1					
Talbot, John.....		1					
Taylor, G. W.....		1					
Tétreault, J.....		1					
Thomas, J. S.....			1				
Thomas, Robert.....		1					
Thorburn, J.....		1					
Till, T. M.....		1					
Timmons, R.....		1					
Tobin, Thomas.....		1					
Tomlinson, W. M.....			1				
Tompkins, P.....		1					
Toupin, F. X. J. A.....		1					
Tracy, J. P.....		1					
Trasher, W. A.....		1					
Trumpour, G.....	1						
Valin, J. E.....	1						
Verner, Francis.....		1					
Verner, Thomas H.....		1					
Wainright, F. G.....		1					
Walker, J. H.....		1					
Walsh, Daniel J.....		1					
Walsh, W. H.....		1					
Wardell, R. S. R.....		1					
Watson, V. M.....	1						
Waugh, R. J.....			1				1
Webbe, C. E. A.....		1					
Westman, T.....	1						
Weyms, C.....		1					
Wheatley, Alfred E.....			1				
White, J. B.....		1					
Whitehead, J. P.....		1					
Whyte, J. A.....				1			
Wiallard, R. A.....	1						
Wilson, David.....		1					
Wilson, J. E.....				1	1		
Winsor, John A.....			1				
Wolfenden, William.....		1		1			
Wood, James A.....		1					
Woodward, G. W.....		1					
Wright, Robert J.....			1				
Wright, S. E.....							1
Yetts, R. P.....	1						
Young, R. E.....		1					
Totals.....	32	340	71	39	22	3	14

APPENDIX B—Continued.

No. 9. —LIST of Permanent Employees of the Inland Revenue Department employed on salary during only a portion of the year ended June 30, 1905.

Names.	Period.	SERVICES.					
		Inside.	Excise.	Weights and Measures.	Gas.	Electric Light Inspection.	Preventive. Adulteration of Food.
Aubin, Charles..	From May 1, 1905, to June 30, 1905.....				1	1	
Baker, J. S.....	" June 1, 1904, to January 31, 1905.....			1			
Blais, J. C. F.	" June 1, 1904, to January 22, 1905.....		1				
Bourassa, J.....	" July 1, 1904, to May, 31, 1905.....		1				
Bridgman, M. W.....	" April 24, 1905, to June 30, 1905 ..		1				
Chevrier, B.....	" July 1, 1904, to August 19, 1904..	1					
David, P. A....	" February 23, 1905, to June 30, 1905....		1				
Deely, Frederick.....	" June 13, 1905, to June 30, 1905.....		1				
Donaghy, W.....	" July 1, 1904, to August 31, 1904.....		1				
Gallagher, Thomas..	" March 1, 1905, to June 30, 1905.....			1	1		
Gerrow, W. M.....	" July 1, 1904, to September 14, 1904....		1				
Hammond, T. W..	" February 14, 1905, to June 30, 1905.....		1				
Hanlon, J. R.....	" March 11, 1905, to June 30, 1905.....		1				
Hawkins, A. C.....	" July 1, 1904, to June 30, 1905.....		1				
Irwin, Robert.....	" July 1, 1904, to January 31, 1905.....		1				
Kilroy, E. T.....	" July 1, 1904, to August 31, 1904.....		1				
Love, G. J.	" January 12, 1905, to June 30, 1905.....		1				
Macdonald, J. F.....	" May 18, 1905, to June 30, 1905.....			1			
Mager, J. G.....	" June 13, 1905, to June 30, 1905.....			1			
Milot, J. F.	" April 1, 1905, to June 30, 1905.....		1				
Morgan, J. D.....	" January 1, 1905, to June 30, 1905.		1				
Morissette, J. W..	" February 1, 1905, to June 30, 1905.....		1				
Morris, T. H..	" March 31, 1905, to June 30, 1905..		1				
Mulrooney, G.....	" December 21, 1904, to June 30, 1905 ..						1
Ostigny, A. L. R.....	" December 21, 1904, to June 30, 1905....	1					
Roy, C. E.....	" August 29, 1904, to June 30, 1905.....			1			
Sinon, E. H.....	" July 1, 1904, to August 31, 1904.		1				
Thurber, Geo.....	" February 3, 1905, to June 30, 1905.....		1				
Waddell, S. D.....	" March 6, 1905, to June 30, 1905.....		1				
Welland, T. E.....	" July 1, 1904, to December 31, 1904.....		1				
Watson, W. W.....	" July 1, 1904, to August 31, 1904 ..	1					
Totals..		3	21	5	2	1	1

SESSIONAL PAPER No. 12

APPENDIX B—*Concluded.*

No. 9.—List of Permanent Employees of the Inland Revenue Department employed on salary during the year ended June 30, 1905—*Concluded.*

RECAPITULATION.

Employed during the year.....	47
" " a portion of the year	31
Total.....	504

SERVICES.

Employed in the Inside Service.....	35
" Excise.....	335
" Weights and Measures.....	68
" Gas.....	9
" Electric Light Inspection	5
" Preventive Service.....	3
" Food Inspection.....	6
" Excise, Weights and Measures, and Gas.....	1
" " and Gas.....	11
" " and Food Inspection.....	8
" Weights and Measures and Gas	2
" Gas and Electric Light	12
" Excise, Gas and Electric Light.....	4
" Weights and Measures, Gas and Electric Light.....	2
" " and Excise.....	2
" " and Food.....	1
Total corresponding with above.....	504

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 31, 1905.

INDEX

	PAGE.
'Acadian Recorder'.....Subscription.....	137
Acetic Acid.....Duty accrued.....	22-23
" Return of Manufactures.....	104
" " " Comparative Statement for 1903-1904 and 1904-1905.....	104
" Revenue.....	6-8
" " Comparative Statement showing monthly increase or decrease for 1903-1904 and 1904-1905.....	28-29
" Warehouse Returns.....	105
" " " Comparative Statement for 1903-1904 and 1904-1905.....	106
Adam, A. R.....Duty-pay.....	129
".....Salary.....	119
Adulteration of Food, Expenditure, page 17.....Details of.....	134, 135
".....Fees.....	20
".....Vote for.....	62
Ahearn, Thomas.....Lessee.....	108
Ahearn & Soper, Ltd.....Electrical Supplies, &c.....	149
Aikens, E. J.....Contingencies.....	147
Alain & Lapointe.....Law costs.....	126
Alexander, T.....Contingencies and salary.....	115
".....Distribution of seizures.....	131
Allen, G. A.....Duty-pay.....	129
".....Salaries.....	121, 123
Allen, S.....Refunds.....	45
Altaman, P. J.....Salary.....	114
Ambery, J. W.....Refunds.....	30
American Bank Note Co.....Contingencies.....	126, 143, 149
American Express Co.....".....	149
American Meter Co.....".....	149
American Tobacco Co. of Canada, Ltd., The.....Refunds.....	35, 36, 37, 38, 39, 40, 41, 42, 43, 44
Ames Mercantile Co.....".....	45
Amor, William.....Salary.....	115
Amount voted and expenditure authorized for each service.....	62
Amyot & Gauvin.....Refunds.....	34
Anderson, J. J.....Commission.....	127
Anderton & Co.....Refunds.....	34
Andrews, A. A.....Salary.....	120
Appendix, "A".....Statistics.....	63
" "B".....Details of expenditure.....	114
Archibald, B.....Law costs.....	126
Archibald, L. C.....Lessee.....	110
Argus, The, Montreal.....Subscription.....	138
Ateshian, Carnig.....Refunds.....	36, 37, 38, 39, 42, 43, 44
Aubin, A.....Contingencies.....	148
"....." and salary.....	145
Aubin, C.....Salary.....	145
Audette, L. A.....Law stamps.....	19
Auger, L. H.....Salary.....	121
Austin, A. S.....Refunds.....	31
Avery, W. & T.....Contingencies.....	143
Baby, W. A. D.....Duty-pay.....	129
".....Salary.....	115
Baikie, D.....".....	116
Bailey, John.....Purchaser.....	112
Baker, J. S.....Salary.....	140
Baldwin, A. H.....Lessee.....	108
Bank of British Columbia, The.....".....	108
Bank of Montreal.....".....	108
Bantley, M.....Refunds.....	39
Barber, J. S.....Salary.....	118
Barnes, G.....".....	123
Barrett, J. K.....Contingencies and salary.....	125
Barrie Brewing Co., The.....Refunds.....	34
Barrie Gas District.....Contingencies and salary.....	144
Barry, H. D.....Refunds.....	41
Barry, James.....Contingencies and salary.....	141
Bauer, A.....Refunds.....	31
Bauld, Bros. & Co.....Salary.....	37, 38, 39

5-6 EDWARD VII., A. 1906

		PAGE.
Bayard, G. A.	Duty-pay	129
"	Salary	119
Beauchesne, P. C.	Commission	120
Beaudet, E.	Salary	147
Beaulac, J. H.	"	140
Beaulieu, J. B.	"	120
Beauport Brewing Co., The	Refunds	34
Begg, G. C.	"	31
Bélair, A. P.	Salary	120
Belanger, J. S.	Distribution of seizures	132
Bell, J. H.	Contingencies and salary	146
Bell Telephone Co., The	Messages	137
Belleperche, A. J. E.	Salary	119
Belleville Electric Light District	Contingencies	148
" Excise Division	" and salaries	114
" "	Distribution of seizures	131
" Gas District	Contingencies and salaries	144
" Weights and Measures Division	" "	139
Belyea, T. H.	" "	122
"	Distribution of seizures	132
Béneteau, S.	Salary	119
Benjamin, E. R.	Bill stamps	18
Bennett, James	Salary	116
Benoît, L. V.	Contingencies and salary	121, 146
"	Distribution of seizures	132
Berlin Gas Office	Contingencies and salaries	144
Bernard, N. J. D.	Duty-pay	129
"	Salary	121
Bernhardt, V. P.	Refunds	31
Bernier, J. A.	Duty-pay	129
"	Salary	120
"	"	141
Berry, H. L.	Duty-pay	129
"	Salary	119
Bickle, J. W.	Contingencies and salary	142
"	Salary	117
Billman, Chisholm & Co.	Refunds	42
Bill stamps—Distributors' Accounts		18
Binney, J. W.	Commission	127
Bish, Philip	Duty-pay	129
"	Salary	114
Bishop, James	Duty-pay	130
Bishop, J. B.	Salary	115
Bixel, A.	Refunds	31
Blackburn, R. <i>et al.</i>	Lessees	108
Blackman, C.	Salary	115
Blair, H. C.	Commission	127, 128
Blais, J. C. F.	Duty-pay	129
"	Salary	120
Blais, Narcisse	Lessee	108
Blaisdell, N. S.	"	108
Blethen, C. W.	Salary	122
Blumenstiel, I.	Refunds	35, 40, 41
Blyth, A.	Salary	116
Bolduc, E.	"	141
Bollard, A.	Refunds	34, 35, 36, 37, 38, 40, 41, 42, 43, 44
Bond, A.	Commission	127
Bonded Manufactures, Revenue		6, 8
Bonded Warehouse License	Refunds	45
Bonness, J. D.	Distribution of seizures	132
Boomer, J.	Purchaser	112
Boomer, J. B.	Salary	118
Booth, J. R.	Lessee	108
Boswell & Bros	Refunds	34
Bourassa, Joseph	Salary	120
Bourget, L. J.	"	140
Bourget, O.	Distribution of seizures	132
"	Salary	120
Bourgeois, C.	Salary	119
Bourgeois, Eug.	"	137
Bousquet, J. O.	"	120
Bouteiller, G. A.	Duty-pay	129
"	Salary	118
Bowen, F. C.	"	121
Bowen, N. H.	Purchaser	112
Bowman, A.	Salary	114

SESSIONAL PAPER No. 12

		PAGE.
Bowman, M.	Food analyses.	135
Boyd, A.	Commission.	127
Boyd, J. F. S.	Salary.	115
Boyd, S. I.	"	118
Boyle, P.	"	116
Brabant, J. B. G. N.	Distribution of seizures.	131, 132
"	Salary.	120
Brain, A. F.	"	114
Brain, Mary E.	Refunds.	33, 34
Brantford Excise Division.	Contingencies and salaries.	114
Breen, J.	Salary.	139
Brener, A. H.	Refunds.	35, 38, 41, 44
Brennan, D. J.	Duty-pay.	129
"	Salary.	115
Brennan, J.	Duty-pay.	129
"	Salary.	119
Brentnall, F. F.	"	118
Breweries and Malt Houses.	Inspector of	125
Bridge, Revenue.		15
Bridgeman, M. W.	Salary.	117
Bristol Ferry.	Lessee.	15
British American Bank Note Co.	Contingencies.	126
British Columbia Electric Railway Co., The.	Refunds.	45
British Columbia Excise District.	Contingencies and salary.	125
Broadfoot, S.	" "	142
"	Salary.	114
Brockville Gas District.	"	144
Broderick, J. S.	Law costs.	126
Brodeur, Hon. L. P.	Salary.	136
"	Travelling expenses.	137
Brodeur, P. E. S.	Salary.	136
Brodeur, S. H.	Commission.	127
Bronson Co., The.	Lessees.	108
Bronson & Weston.	"	108
Bronson & Weston Lumber Co., The.	"	108
Brook, Joseph.	Tenant.	112
Brown, G. H.	Contingencies.	143
Brown, W. J.	Distribution of seizures.	131
"	Salary.	114
Bruyère, H. P.	"	120
Bryan, G. F.	Refunds.	35, 43
Bryson, Graham & Co.	Contingencies.	137
Buckingham and Cumberland Ferry.	Lessee.	15
Buffalo and Point Abinot Ferry.	"	15
Buildings.	Revenue.	15
<i>Bulletin des Recherches Historiques, Lévis, Que.</i>	Subscription.	137
<i>Bulletin, Le, Montreal.</i>	"	137
Burgess, Thomas.	Salary.	143
Burke, T.	Contingencies and salary.	125
Burns, John.	Salary.	136
Burns, R. J.	"	118
Busby, C. S.	Commission.	127
"	Distribution of seizures.	133
Butterworth & Co.	Contingencies.	135
Cahill, J. H.	Salary.	120
Cahill, J. W.	Duty-pay.	129
"	Salary.	119
Calcutt, H.	Refunds.	32
Calgary Excise Division.	Contingencies and salaries.	123
" Weights and Measures Division.	" "	142
Cameron, A. McK.	Commission.	127
Cameron, D. A.	Law costs.	126
Cameron, D. M.	Duty-pay.	129
"	Salary.	115
Cameron, R.	Law stamps.	19
Campbell, G.	Commission.	127
Campeau, F. R. E.	Salary.	136
<i>Canada-Francais, St. John.</i>	Subscription.	137
Canadian Express Co.	Freight.	126, 137, 143, 147, 149
<i>Canadian Manufacturer, Toronto.</i>	Subscription.	137
<i>Canadian Mining Review, Montreal.</i>	Subscription.	138
Canadian Pacific Railway Co.	Freight.	126, 149
"	Lessee.	108
" " Co's Telegraph.	Messages.	137
Canadian Rubber Co.	Contingencies.	126
Canadian Twist Tobacco.	Quantity taken for consumption.	22, 23

5-6 EDWARD VII., A. 1906

		PAGE.
<i>Canadienne, La.</i>	Subscription.	137
Cape Breton, Weights and Measures Division....	Contingencies and salary....	141
Capital Brewing Co., Ltd., The.....	Refunds.....	31
Carling, T. H.....	".....	31, 33
Carroll, D.....	Salary.....	122
Carroll, F. P.....	".....	122
".....	Distribution of seizures.....	132
Carter, William.....	Salary.....	136
Casey John.....	".....	116
Casual Revenue.....	".....	20
<i>Catholic Register</i> , Toronto.....	Subscription.....	137
Cauley, B.....	Refunds.....	35
Caven, W.....	Salary.....	119
Chagnon, C. P.....	".....	119
Chalus, J. O.....	Contingencies and salary.....	140
Charbonneau, E.....	Salary.....	136
Charlottetown Electric Light District.....	Contingencies.....	148
" Excise Division.....	" and salaries.....	122
" Gas District.....	" and salary.....	146
" Weights and Measures Division.....	" and salaries.....	141
Chartier, E.....	Salary.....	121
Chateauvert, G. E.....	".....	136
<i>Chatham Daily News</i>	Subscription.....	138
Cheseldine, J. H.....	Salary.....	115
Chevalier, John.....	Purchaser.....	112
Chevrier, B.....	Salary.....	136
Chief Electrical Engineer.....	Contingencies and salary.....	147
Chief Inspector of Weights and Measures.....	".....	142
Chilver, F. W.....	Duty-paid.....	129
".....	Salary.....	119
Chisholm, J. J.....	".....	141
Chisholm, W. M.....	".....	116
Choat & Kern.....	Purchasers.....	112
<i>Chronicle</i> Printing Co.....	Subscription.....	137
<i>Chronicle</i> Publishing Co., Halifax.....	".....	138
Cie de Publicite du Canada, La, Montreal.....	".....	137
Cigarettes—Number taken for consumption.....		22-23
Cigars—Comparative statement of manufactures for 1903-1904 and 1904-1905.....		90-91
" License fees.....		22-23
" Licenses issued, materials used and number produced.....		88-89
" Number taken for consumption.....		22-23
" Refunds.....		45
" Returns of manufactures.....		89
" Revenue.....		6-8
" " Comparative monthly statement showing increase or decrease for 1903-1904 and 1904-1905.....		28-29
" Warehouse Return.....		92
" " " Comparative statement for 1903-1904 and 1904-1905.....		83
<i>Citizen</i> , The, Ottawa.....	Subscription.....	137
Clair Station and Kent Ferry.....	Lessee.....	15
Clark, A. J.....	Commission.....	127
Clark, J. A.....	Salary.....	122
Clarke, J. G.....	Commission.....	127-128
Clarke, L. H.....	Refunds.....	31, 32
Clarke, T.....	Salary.....	116
Cloutier, D.....	Refunds.....	32
Cobourg Gas District.....	Contingencies and salary.....	144
Codd, H. J. S.....	Salary.....	120
Code, A.....	".....	122
Coleman, C.....	".....	118
Coleman, J. J.....	Duty-pay.....	129
".....	Salary.....	120
Coles, F. H.....	".....	116
Collins, D.....	".....	140
Commission on sales of Canada twist stamps, page, 12	Details of expenditure.....	128
" " " ".....	Vote for.....	62
" to Customs officers, page 12.....	Details of expenditure.....	127-128
" " " ".....	Vote for.....	62
Comte, L. A. A. J.....	Distribution of seizures.....	131
" " " ".....	Salary.....	120
Conklin, W. M.....	".....	123, 134
".....	Travelling and other expenses.....	134
Conroy, Mary.....	Lessee.....	108

SESSIONAL PAPER No. 12

	PAGE.
Contingencies—Adulteration of Food.....	134-135
" Departmental.....	138
" Electric Light, General.....	149
" Excise, General.....	127
" Gas, General.....	146
" Minor revenues.....	134
" Weights and Measures, General.....	142
Controller of Stationery.....	Books.....
".....	Parliamentary publications.....
".....	Stationery.....
Conway, T. D.....	Commission.....
Cook, W. R.....	Salary.....
Copland Brewing Co., Ltd.....	Refunds.....
Corby, H.....	".....
Cornwall Gas District.....	Contingencies and salaries.....
" Excise Division.....	".....
Corporation of Quebec.....	Lessee.....
" Three Rivers.....	".....
Cosgrove, Brewery Co.....	Refunds.....
Costello, J. W.....	Salary.....
Costigan, J. J.....	".....
".....	Travelling and other expenses.....
Coughlin, D.....	Salary.....
Coulter, A.....	".....
Courchesne, J. H.....	".....
Courtney, J. J.....	".....
Coutlee, L. M.....	Lessee.....
Coutts, J. J.....	Salary.....
Cowan, E.....	".....
Crawford, W. P.....	".....
Creed, J. N. & Co.....	Refunds.....
Creely, George.....	Purchaser.....
Crevier, J. H.....	Distribution of seizures.....
".....	Salary.....
Cross Point and Campbellton Ferry.....	Lessee.....
Currier, J. M.....	".....
Dager, H. J.....	Distribution of seizures.....
".....	Salary.....
<i>Daily World</i> , Vancouver.....	Subscription.....
Dalton, M. J.....	Salary.....
Daly, J. M.....	Refunds.....
<i>Danebrog</i> , The.....	Advertising.....
Daoust, E.....	Contingencies.....
Daoust, J. A.....	Salary.....
Daveluy, J. P.....	".....
David, P. A.....	Duty-pay.....
".....	Salary.....
David, T.....	".....
Davidson & Co.....	Contingencies.....
Davidson, Paterson & Grant.....	Law costs.....
Davies, Thos.....	Refunds.....
Davis, F. L.....	Law costs.....
Davis, J.....	Salary.....
Davis, S. & Sons.....	Refunds.....
Davis, T. G.....	Salary.....
Davy, E.....	Contingencies and salary.....
Dawes, A. J.....	Refunds.....
Dawson, W.....	Duty-pay.....
".....	Salary.....
Deely, F.....	".....
De Grandpré, A.....	Contingencies.....
De Grosbois, C. B.....	Salary.....
Deland, A. N.....	".....
Dennis, W. A.....	".....
Departmental Contingencies.....	Vote for.....
" Expenditure, page 46.....	Details of.....
" Salaries.....	Vote for.....
Desaulniers, J. E. A.....	Duty-pay.....
".....	Salary.....
Desjardins, Alfred.....	Lessee.....
Desmarais, H. F.....	Salary.....
Dessert, V.....	".....
Devlin, F.....	Refunds.....
Dewar, Colin.....	Lessee.....
Dibblee, William.....	Salary.....
Dick, J. W.....	Duty pay.....

5-6 EDWARD VII., A. 1906

		PAGE.
Dick, J. W.	Salary	118
Dickson, C. T.	Contingencies and salary	115
Dingman, N. J.	" "	125
Distilleries	Inspector of	125
Distribution of seizures		131 to 133
" " recapitulation of		133
District Inspectors—Excise	Contingencies and salaries	125
" Gas	" "	144 to 146
" Weights and Measures	" "	139 to 142
Dixon, H. J. S.	Salary	120
Dodd, William	Lessee	108
Dominion Brewery Co., Ltd., The	Refunds	32
Dominion Coal Co	"	45
Dominion Express Co.	Freight	126, 137, 143, 147, 149
Dominion Phosphate Co., Ltd.	Lessee	110
Donaghy, W.	Salary	115
Donald, J. T.	Food analyses	135
Donnelly, James	Refunds	37, 40, 45
Donoghue, D.	"	37
Dooley, James	"	36, 38, 39, 42, 43, 44
Douglass, H.	Commission	127
Doyle, B. J.	Duty-pay	129
"	Salary	118
Doyle, E. F.	"	136
Doyon, J. A.	"	136
Dow, W. & Co.	Refunds	32
Duberger, A. E.	Contingencies	135
Duchesne, Frs.	"	126
Dudlev, W. H.	Salary	118
Dufresne, J. U.	Contingencies and salary	148
Dumaine, J. D.	Salary	121
Dumbrille, R. W.	"	115
Dumouchel, L.	"	119
Duncan, H. J.	Law costs	126
Dundas and Waterloo Road—Lessee	Minor expenditure	15
Dunlop, C.	Salary	119
Dunn, Geo. J.	Contingencies	143
Dunne, J. P.	Salary	136
Dunnville Bridge	Lessee	15
Duplessis, C. Z.	Salary	121
Dupont, J. C.	Contingencies	137
Durocher, P. H.	Refunds	31
Dustan, W. M.	Contingencies and salary	141
Duty-pay to officers, page 12	Details of expenditure	129, 130
" " other than special surveys	Vote for	62
Dwyer, D. T.	Salary	122
Dyer, J. J.	Refunds	37, 40, 43, 44
Earl, Edgar	Duty-pay	130
Earl, R. W.	Salary	123
Eastern Carbon Works	Contingencies	149
Eastern Township Bank for the A. L. Howard Co	Refunds	30, 31
Eaton, C.	"	31
Edmunston and Maine Ferry	Lessee	15
Edwards, W. C. & Co., Ltd.	Contingencies	126, 135, 143
Egan, W.	Salary	116, 117
Eganville Leader, The	Advertising	134
Egener, A.	Duty-pay	129
"	Salary	115
Eimer and Amend	Contingencies	135
Ein, S.	Refunds	35, 39
Electric Light Inspection—Contingencies	Vote for	62
" " Expenditure, page 59	Details of	147-149
" " Revenue	Districts in account with revenue	58
" " " "	Monthly deposits	24 to 27
" " " "	Refunds	45
" " " "	Stamps revenue	47
Elliott, A.	Refunds	23
Elliott, T. H.	Salary	118
Ellis, W. H.	Food analyses	135
Empire Electric Mfg. Co., The	Contingencies	149
Empire Tobacco Co., Ltd.	Refunds	44
English, T. J.	Commission	127
Errett, R. W.	Salary	139
Esser, H. O.	Contingencies	135
Estate of late Robert Reid.	Purchaser	112

SESSIONAL PAPER No. 12

		PAGE.
Evans, G. T.	Salary	118
Excise Contingencies	Vote for	62
" " on account of stamps	"	62
" Expenditure, pages 10 to 13	Details of	114 to 131
" " on account of stamps	Vote for	62
" General expenditure, pages 4-5	Details of	126
" Revenue	"	6 to 9
" " Comparative Statement showing increase or decrease for 1903-1904 and 1904-1905		28-29
" " Monthly deposits		24 to 27
" Salaries	Vote for	62
" Statistics (Appendix A)		63 to 105
Expenditure—Adulteration of food, page 17	Details of	46
" Departmental, page 46	"	136 to 140
" Details of (Appendix B)		114 to 159
" Electric light inspection, page 59	Details of	148-149
" Excise, pages 10 to 13	"	114 to 131
" Gas inspection, pages 54, 55	"	144 to 147
" General statement		4-5
" Sundry minor, page 20	Details of	134
" Weights and Measures, pages 51 to 53	"	139 to 143
Fagan, J. C.	Food analyses	135
Fahey, Edward	Salary	115
Fair, T. J. & Co., Ltd.	Refunds	35, 37, 39, 40, 41, 43
Falconer, J. E.	Duty-pay	129
"	Salary	11
Falconer, R. H.	"	118
<i>Farmers Advocate</i> , The, London	Subscription	137
Farquharson & Grainger	Refunds	32
Ferguson, D.	Commission	127
Ferguson, J. C.	Salaries	122, 124
"	Travelling and other expenses	134
Ferries—Revenues	Fees	15
Fertilizers	Inspection fees	20
Fiddes, James	Distribution of seizures	131
"	Salary	116
Fielding, L. G.	"	118
Findlay, R.	"	139
Findley, H.	Contingencies and salary	142
Finlayson, Roderick	Lessee	108
Firstbrook, Jas.	Refunds	40, 45
Fiset, M.	Food analyses	134
Fisher, John	Refunds	31
Fitzgerald, E. W.	Salary	139
Fitzpatrick, W. J.	"	122
Fletcher, R. W.	Salaries	123, 134
"	Travelling and other expenses	134
Floody, E. S.	Distribution of seizures	131, 132
Flynn, D. J.	Salary	118
Flynn, F. L.	Refunds	35
Fontaine, A.	Salary	148
Food, Adulteration of—Expenditure, page 17	Details of	134-135
" " "	Vote for	62
Food Inspection	General statement of expenditure	17
Forest, E. R.	Salary	119
Forest, J. O. F.	Commission on sale of tobacco stamps	128
Forest, M.	Salary	119
Fort Erie and Buffalo Ferry	Lessee	15
Fortier, J. J. O.	Salary	121
Fortier, J. M., Ltd	Refunds	35, 36, 37, 38, 39, 40, 41, 42, 43, 44
Forward, H. F.	"	35
Foster, Henry	Salary	116
Fournier, L. A.	"	140
Fowler, G.	"	136
Fowler, J. D.	"	146
Fox, J. D.	"	119
Fox, Thomas	"	116
Frame, A.	Contingencies and salary	141
Frankland, H. R.	Contingencies and salary	118
"	Distribution of seizures	131
Fraser, P.	Contingencies and salary	122
"	Distribution of seizures	132
Fréchette, L. A.	Translation	126
"	" vote for	62
Fredericton Gas District	Salary	146
Freed, A. T.	Contingencies and salary	139

5-6 EDWARD VII., A. 1906

		PAGE.
Freeland, A.	Contingencies and salary	116
"	Distribution of seizures	131
Fyfe, Jas.	Contingencies and salary	142
Fyfe Scale Co.	"	143
Gallagher, T.	"	139, 144
Gamache, J. N.	Salary	119
Gamble, W. P.	Contingencies	135
Garbatz, John.	Purchaser	112
Gardner, H. B.	Refunds	45
Gardner, M.	Commission	127
Garneau, Hector.	Salary	136
"	Travelling expenses	137
Gas Inspection—	Contingencies	Vote for
"	Expenditure, pages 54, 55.	Details of
"		Inspection districts in account with revenue
"	Revenue	Monthly deposits
"	Salaries	Vote for
"	Stamps	Distributor's account
"	"	Stamps revenue
Gass, Charles S.	Lessee	110
Gauvin, E.	Salary	120
Gazette Printing Co.	Subscription	138
Geldart, O. A.	Salary	122
General Electric Light Contingencies		149
"	Excise—Contingencies	126
"	Gas Contingencies	147
"	Weights and Measures Contingencies	143
G. E. Tuckett & Son Co., Ltd., The.	Refunds	35, 36, 37, 38, 39, 40, 41, 42, 43, 44
George John.	Salary	116
George, Mary.	Refunds	45
Gerald, Charles.	Contingencies	126
"	Duty-pay	129
"	Salary	118
Gerald, W. H.	Duty-pay	129
"	Salary	117
Gerald, W. J.	"	136
"	Travelling expenses	137
Gerow, W. M.	Salary	123
Gervais, J. H.	"	136
Gignac, R. T.	Refunds	38
Gilby, W. F.	Salary	141
Gilhuly, R. H.	Commission	127
Gill, William.	Contingencies and salary	125
Gillies, A. L.	Salary	118
Gilpin, R. R.	Commission	127
Girard, I.	Salary	116
Girdlestone, R. J.	Salaries	122, 141
Globe Printing Co.	Subscription	137
Godbout, Mrs. S.	Contingencies	137
Goldstein, B.	Refunds	35, 36, 37, 38, 39, 40, 42, 43, 44
Gooderham, W. G.	"	32
Gooderham & Worts.	Contingencies	135
Goodhue, M. L. E. B.	Salary	136
Goodman, A. W.	Duty-pay	129
"	Salary	116
Gordon, D. W.	Lessee	108
Gorham, J. W. & Co. (read Gorman)	Refunds	37
Gorman, A. M.	Salary	122
Gorman, J. W., & Co. (See Gorham)	Refunds	37
Gosnell, T. S.	Contingencies and salary	122
"	Distribution of seizures	132
Gouin, Lomer.	Law costs	126
Government Telegraph Lines.	Lessee	15
Gow, J. E.	Duty-pay	129
"	Salary	119
Graham, A. L.	"	118
Graham, W. J.	Contingencies and salaries	116, 145
Graham, W. T.	Duty-pay	129
Graham, W. T.	Salary	118
Grand Trunk Ry. Co.	Lessee	110
Grant, H. H.	Contingencies and salary	122
Grant's Spring Brewing Co.	Refunds	32, 33
Gravel, A. I.	Contingencies and salary	141
Graves Bros.	"	126, 137, 143
Great Northern Transit Co.	Lessee	108
Great North-western Telegraph Co.	Telegrams	108, 137

SESSIONAL PAPER No. 12

		PAGE.
Grier, G. A., & Co.	Lessees	108
Grignon, A.	Commission on sale of tobacco stamps	128
Grimason, Thomas	Salary	115
Grosbois, C. B. de.	"	121
Grothé, L. O.	Refunds	36, 37, 42
Guay, A.	Salary	140
Guelph, Excise Division	Contingencies and salaries	114-115
"	Distribution of seizures	131
" Gas District	Contingencies and salaries	144
Hagarty, B.	Salary	136
Hagarty, P.	"	122
Halifax Breweries, Ltd.	Refunds	34
" Electric Light District	Contingencies	148
" Excise Division	" and salaries	122
" Gas District	" "	146
" Weights and Measures Division	" "	141
Halliday, W. A.	Salary	136
Hamilton Electric Light Inspection District	Contingencies	148
" Excise Division	" and salaries	115
" Gas District	" "	144
" Weights and Measures Division	" "	139
Hamilton, J. S. & Co.	Refunds	30
Hammond, T. A.	Salary	123
Hanlan, J. R.	"	115
Hanley, A.	"	115
Harkness, Thos.	Refund	35, 37, 40, 42
Harris, J. G.	Salary	117
Harris, Bronson & Co.	Lessees	108
Harrison, W. F.	Salary	122
Harrock, T. J.	Refunds	41
Harwood, J. O. A.	Salary	120
Hawkins, A. C.	"	114
Hawkins, W. L.	"	122
Hay, Geo. H.	Lessee	108
Hayhurst, T. H.	Salary	115
Hayward, W.	Contingencies and salary	139
Hébert, C. D.	" and salary	121
Hébert, J. A.	Salary	140
Heisz, Lawrence	Refunds	31
Helliwell, H. N.	Salary	118
Hembecker, John	Refunds	35
Henderson, W.	Salary	118
"	Distribution of seizures	131
Heney, J. J.	Refunds	30, 31
Henry, James	"	35, 37, 38, 39, 41, 42, 43, 44
Henwood, G.	Salary	124
Herald Publishing Co., Montreal	Subscription	137
Hesson, C. A.	Contingencies and salary	117
Hicks, W. H.	Salary	118
Higman, O.	Contingencies and salary	148
Himsworth, W.	Salary	136
"	Travelling expenses	137
Hinchey, E. H.	Salary	115
Hiram Walker & Sons Ltd.	Refunds	34
Hirsch, Jacob	"	37, 39, 45
Hobbs, G. N.	Salary	115
Hobrecker, A.	Refunds	35, 37, 38, 40, 41, 42, 43, 44
Hodder, W. E.	Salary	123
Hogan, James	"	115
Holden, Daniel	Purchaser	112
Holliday, T.	Refunds	31
Howard, W. W. S.	Duty-pay	129
"	Salary	118
Howden, R.	"	117
Howell, Thomas	"	123
Howie, A.	Duty-pay	129
"	Salary	114
Hubley, H. H.	"	122
Hudon, L. E.	"	136
Huether, C. N.	Refunds	31
Huether, W.	"	32
Hughes, Henry	Salary	141
Hughes, P. A.	"	136
Hughes, R. A.	"	139
Huli Ferry (old lease)	Lessee	15
Hunter, W. M.	Salary	145

		PAGE.
Hurst, Levi B	Duty pay	129
"	Salary	118
Hydraulic and other rents	Appendix "A"	108 to 113
"	Lessee's account	108 to 113
"	Monthly deposits	24 to 27
"	Revenue	14
Iler, B.	Contingencies and salary ..	114
"	Distribution of seizures	131
Inland Cigar Manufacturing Co., Ltd. The	Refunds	35
Inland Revenue Department	List of persons employed in	150 to 159
"	Expenditure, page 46. Details of ..	136 to 138
Inspector of bonded factories	Contingencies and salary ..	125
Inspector of breweries and malt houses	" ..	125
Inspector of distilleries	" ..	125
Inspector of tobacco factories	" ..	125
Inspectors, Excise Districts	" ..	125
<i>Intelligencer</i> , Belleville ..	Subscription ..	137
Irion, A. L.	Refunds	34
Ironside, G. A.	Contingencies and salary ..	117
Irwin, R.	Duty-pay	129
"	Salary	115
Irwin, S.	"	139
Isaacs, A.	Refunds	35, 36, 37, 38, 39, 40, 41, 42, 43, 44
Jackson, H. B.	Distribution of seizures	133
Jacobs, H. & Co.	Refunds	35, 37, 38, 41, 42
James, T. C.	Salary	122
Jameson, S. B.	"	123
Jamieson, R. C.	Duty-pay	129
"	Salary	118
Jarvis, Henry	"	139
Jeffrey, A. J.	"	118
Jodoin, J.	Contingencies	135
Johnson, J. J.	Duty-pay	129
"	Salary	116
Johnson, R.	Refunds	31
Johnson, W.	Contingencies	145, 148
"	" and salaries	139, 144
Johnston, C. W.	"	144
Johnston, J. M.	Refunds	40
Johnstone, J. K.	Contingencies	148
"	" and salary	146
Joliette Excise Division	" salaries	119
Jones, A.	Salary	118
"	Duty-pay	129
Jones, R.	Contingencies	148
"	" and salaries	124, 146
Jones, R. K.	Refunds	32
Jones, Siméon, Ltd.	"	34
Jones, Yarnell & Co., London, England	Subscription	138
<i>Journal</i> , Printing Co.	"	137
Jubinvile, J. P.	Salary	119
Kearney, D. J.	Distribution of seizures ..	132
"	Salary	120
Keay, W. S.	"	123
Keeler, G. S.	Duty-pay	129
"	Salary	117
Keilty, Thomas	Contingencies and salary ..	117
Kelley, G.	Refunds	36, 37, 40, 41, 43, 44
Kelley, J. T.	Distribution of seizures ..	132
Kelley, S. A.	Refunds	38
Kelly, D.	Contingencies and salary ..	139
Kelly, M. J.	Salary	140
Kenning, J. H.	Contingencies and salary ..	125
Kenny, J.	Salary	123
Kenrick, E. B.	Food analyses	135
Keogh, P. M.	Duty-pay	129
"	Salary	119
Kidd, Thomas ..	Salary	134
"	Travelling and other expenses ..	134
Kilbourne, W. P.	Refunds	35
Kilroy, E. F (estate of)	Duty-pay	129
"	Salary	114
King, H. L.	Refunds	30, 31
King, R. M.	Salary	122
King's Printer	Printing, &c	137
Kingston Excise Division	Contingencies and salaries ..	115

SESSIONAL PAPER No. 12

		PAGE.
Kingston Gas District.....	Contingencies and salary	144
Kirk, J. T.....	Commission.....	127
Klausman, N.....	Refunds.....	33
Klein, A.....	".....	42
Knowles, Charles.....	Salary.....	140
Kuntz, Barbara.....	Refunds.....	32
Labatt, John	".....	31, 33
Labelle, L. V.....	Contingencies and salary.....	119
<i>La Canadienne</i>	Subscription.....	137
Lacas, Emile.....	Contingencies.....	137
La Cie. de publication du Canada (Montreal).....	Subscription.....	137
Ladouceur, Louis.....	Salary.....	134
Ladouceur, T.....	Contingencies.....	137
Laidman, R. H.....	Salary.....	139
Lally & Despond.....	Refunds.....	41
Lambert, J. A.....	Salary.....	120
Lamoureux, J. A.....	".....	120
Land sales.....	Details of.....	112-113
".....	General account of.....	14
Lane, T. M.....	Salary.....	119
Langelier, F.....	".....	121
La Passe and Gower Point Ferry.....	Lessee.....	15
<i>La Patrie</i> , Montreal.....	Subscription.....	137
Lapierre, J.....	Commission on tobacco stamps.....	128
Laporte, G.....	Salary.....	116
<i>La Presse</i> , Montreal	Subscription.....	137
LaRivière, A. C.....	Salary.....	123
LaRue, A.....	".....	120
LaRue, A. P.....	".....	120
LaRue, G.....	Contingencies and salary.....	120
".....	Distribution of seizures.....	132
LaSalle, B.....	Bill stamps	18
<i>La Tribune</i> de St. Hyacinthe	Subscription	138
Laughton, F. W.....	Refunds.....	44
Laurence, G. C.....	Contingencies and salary.....	141
Laurentine Pulp Co.....	".....	45
Laurier, J. L.....	Salary.....	120
Laverdure, E. G.....	Lessee.....	108
Law Costs.....	Expenditure.....	126
Lawless, E. M.....	Salary.....	136
Lawlor, H.....	Contingencies	126
".....	" and salary.....	125
Lawlor, J. J.....	Salary	115
Law stamps.....	Distributor's account.....	19
" revenue.....	".....	49
Lebel, J. A.....	Salary.....	140
LeBlanc, F. X.....	".....	141
<i>Le Bulletin</i> , Montreal	Subscription.....	137
<i>L'Echo de Quebec</i>	".....	137
<i>Le Cultivateur</i> , Montreal.....	".....	137
Ledoux, A.....	Salary.....	120
Lee, Edward.....	".....	116
Lee, Thomas.....	Refunds	41
Lemesurier, J.....	".....	36, 39, 44
Lemoine, Alp.....	Salary	135
Lemoine, J.....	".....	120
Lépine, L.....	".....	120
<i>Le Soleil</i> , Quebec	Subscription.....	137
<i>Le Spectateur</i> , Hull.....	".....	138
<i>Le Temps</i> , Ottawa.....	".....	137
LeVasseur, N.....	Contingencies.....	148
".....	" and salary.....	145
Levy, J. & Sons.....	Refunds.....	39
Licenses, Excise.....	Revenue from	22-23
List of persons employed by Inland Revenue Department.....	".....	150
Listowel Gas District.....	Contingencies and salary.....	144
Lithgow, J. T.....	Law stamps.....	19
Logan, J.....	Salary.....	115
London Electric Light District.....	Contingencies	148
" Excise Division.....	" and salaries.....	115, 116
" ".....	Distribution of seizures.....	131
" Gas District.....	Contingencies and Salary.....	144
Long, W. H.....	Salary.....	123
Longtin, H.....	".....	120
Love, G. G.....	".....	119
<i>L'Union de St. Hyacinthe</i>	Subscription.....	138

5-6 EDWARD VII., A. 1906

	PAGE.
<i>L'Union des Cantons de l'Est</i> , Arthabaskaville.....	Subscription..... 138
Lutz, W. H.....	Refunds..... 31
Lyman Sons & Co.....	Contingencies..... 126, 135, 149
Lyons, Edward.....	Salary..... 115
Macdonald, A. B.....	Duty-pay..... 129
".....	Salary..... 117
Macdonald, A. J. (see McDonald A. J.).....	"..... 122
Macdonald, J. A.....	Contingencies and salary..... 139
Macdonald, J. F.....	"..... 142
Macdonald, Sir W. C.....	Refunds..... 36, 37, 38, 39, 40, 42, 43
Mace, W. A.....	"..... 31
Macfarlane, Thomas.....	Salary..... 134
".....	Travelling and other expenses..... 134
MacIlreith, R. T.....	Law costs..... 143
MacKenzie, J. H.....	Salary..... 118
Macpherson, M. J.....	Commission..... 127
Mager, J. G.....	Salaries..... 141, 146
Magness, Robert.....	Contingencies and salaries..... 141, 146
Mahoney, H.....	Distribution of seizures..... 131
".....	Salary..... 118
Mahony, J.....	Contingencies..... 137
<i>Mail and Empire</i> , Toronto.....	Subscription..... 137
Mainville, C. P.....	Salary..... 120
Male, Thomas.....	Contingencies and salary..... 144
Malo, T.....	Duty-pay..... 129
".....	Salary..... 119
Malt—Comparative Statement for 1903-1904 and 1904-1905.....	76-77
" License fees.....	22-23
" Licenses issued, grain used, quantity produced.....	72-73
" Quantity taken for consumption.....	22-23
" Revenue.....	6 to 8
" " Comparative Statement showing monthly increase or decrease for 1903-1904 and 1904-1905.....	28-29
" " Refunds.....	31 to 34
" " Warehouse returns.....	74-75
" " " Comparative Statement showing increase or decrease for 1903-1904 and 1904-1905.....	76-77
Malt Liquor, Comparative Statement showing monthly increase or decrease for 1903-1904 and for 1904-1905.....	28-29
" " License fees.....	22-23
" " Licenses issued, materials used and quantity produced.....	78-79
" " Quantity taken for consumption.....	22-23
" " Revenue.....	6 to 8
" " " Comparative Statement of malt liquor manufactured for the years 1903-1904 and 1904-1905.....	79
Manitoba Brewing and Malting Co.....	Refunds..... 33
" Excise District Inspector.....	Contingencies and salary..... 125
<i>Manitoba Free Press</i>	Subscription..... 138
Manness, S. R.....	Refunds..... 35, 38, 44
Manufactures in Bond.—Comparative Statement for 1903-1904 and for 1904-1905.....	98-99
" License fees.....	22-23
" Licenses issued, materials used and quantity produced.....	96-97
Manufactures in Bond—Quantity taken for consumption.....	22-23
" Revenue.....	6 to 8
" " Comparative Statement showing monthly increase or decrease for 1903-1904 and for 1904-1905.....	28-29
" " Refunds.....	45
" " Warehouse returns.....	100-101
" " " Comparative Statement showing increase or decrease for 1903-1904 and 1904-1905.....	102-103
Maranda, N. A.....	Salary..... 120
Marcon, F. E.....	Duty-pay..... 129
".....	Salary..... 119
Marentette A.....	"..... 139
Marin, L. H.....	"..... 120
Marion, A. H.....	Duty-pay..... 130
".....	Salary..... 123
Marion, H. R.....	"..... 119
Maritime Nail Co.....	Refunds..... 45
Marsh, R. J. F.....	Commission..... 127
Marshall, T. N.....	Salary..... 117
Mason, F.....	Duty-pay..... 129
".....	Salary..... 116
Mather, T. J.....	Commission..... 127-128
Mauray, Jonathan.....	Lessee..... 108
Maurice, E.....	Salary..... 116

SESSIONAL PAPER No. 12

		PAGE.
Maveity, Mrs. S.	Contingencies	137
May, L. A.	Refunds	33, 34
Melville, T. R.	Salary	117
Mercer, Frank	Refunds	44
Metcalf, W. F.	Salary	118
Methylated Spirits	Monthly deposits	24 to 27
"	Statement showing revenues and expenditures, pages 60-61, Vote for	62
"	" net receipts	60-61
"	" quantity of raw material on hand at beginning and end of year 1904-1905, brought in and used during year 1904-1905	107
"	" quantity of raw material used and quantity produced therefrom	107
"	" quantity of methylated spirits on hand at beginning and end of year, brought in and sold and otherwise accounted for, during the year 1904-1905	107
"	" transactions in connection with manufacture of	60-61
Metric System expenditure	Vote for	62
"	"	143
Michon, A. E.	Salary	121
Milot, J. E.	"	120
Miller, A.	Contingencies	148
"	" and salary	146
Miller, J. E.	"	123, 146
"	Distribution of seizures	133
Miller, W. F.	Contingencies and salary	115
Millier, E.	Duty-pay	129
"	Salary	120
Milligan G.	Refunds	38, 41, 42, 44
Milligan, R. D.	"	36
Milligan, R. J.	Salary	139
Milliken, E.	"	117
Minister of Inland Revenue	" vote for	62
Minor Expenditure, page 21.	Details of	134
" Revenues	Vote for	62
" Public Works	Revenue	15-16
"	Revenue	24 to 27
Momburg Charles	Refunds	35
Montebello and Alfred Ferry	Lessee	15
Montreal Electric Light Inspection District	Contingencies	148
" Excise Division	" and salaries	119-120
"	Distribution of seizures	131-132
" Gas District	Contingencies and salaries	145
" Star The	Subscription	138
" Weights and Measures	Contingencies and salaries	140
Moore, T.	Salaries	122, 134
"	Travelling and other expenses	134
Moreau, Aug.	Duty-pay	129
"	Salary	119
Moreau, J. A.	Salaries	140, 145
Morin, J. P.	Contingencies and salary	140
Morris, T. H.	Salary	123
Morrisette, J. W.	"	121
Moses, John	Refunds	37
Mulhern, M. M.	Contingencies and salaries	114, 144
Mullin, B.	"	126
Mulrooney, G.	Duty-pay	129
"	Salary	134
"	Travelling expenses	134
Munro, H. D.	Salaries	122, 146
Murdoch, J.	Salary	139
Murphy, J. L.	"	116
Murphy, M.	Purchaser	112
Murray, A. E.	Salary	118
Murray, D.	Distribution of seizures	132
"	Duty-pay	129
"	Salary	121
McAdam, Thomas	Purchaser	112
McAloney, J. A.	Salaries	124, 142, 146
McArthur, G. H.	Duty-pay	130
"	Salary	119
McCarthy, D. J.	Refunds	32, 33
McCloskey, J. R.	Salary	122
McCoy, William	Duty-pay	129
"	Salary	114
McCraney, H. P.	"	123

5-6 EDWARD VII., A. 1906

		PAGE.
McCuaig, A. F.	Salary	114
McCullough, A.	"	136
McCutcheon, H. M.	"	123
McDonald, A. J (read Macdonald)	"	122
McDonald, A. W.	"	141
McDonald, H.	Distribution of seizures	132
McDonald, J.	Salary	139
McDonald, J. F.	Commission	127
McDonald, R. D.	Refunds	36, 37, 38, 41
McDonald, Rt. Revd. Bishop	Lessee	110
McFarlane, J.	Salary	139
McFee, A. C.	Duty-pay	129
"	Salary	114
McGill, A.	"	134
McGowan, G. A.	Refunds	39, 42
McGuire, L. J.	Salary	121
McGuire, T.	"	115
McHugh, J.	Refunds	38, 43
McIntyre, Rt. Rev. Bishop	Lessee	110
McKay Milling Co. Ltd.	"	108
McKay, R.	Salary	141
McKenna, A.	Refunds	37, 38, 39, 40, 42, 43, 44, 45
McKenzie, D. D.	Contingencies	126
McKenzie, W.	Commission	127
McKeown, W. R.	Law costs	135
McLachlan, H.	Duty-pay	130
McLenaghan, N.	Contingencies and salary	116
McLeod, Col. J. F.	Bill stamps account	18
McNee, Archie.	Lessee	110
McNee, J.	Refunds	36, 38, 41, 44
McNiven, J. D.	Salary	123
McPherson, E. A.	Duty-pay	129
"	Salary	117
McPherson, J.	Commission	127
McPhie, D.	Contingencies	148
"	" and salary	144
McPhie, W. H.	Salary	144
McSween, James	Contingencies and salary	118
Nadeau, M.	Commission	127
Nanaimo Gas District	Salary	145
Napanee	Contingencies	146
Nash, A. F.	"	148
"	" and salary	144
Nash, S. C.	"	122
<i>Nation, The New York.</i>	Subscription	138
Negretti & Zambra	Contingencies	126
Neil, James	Salary	119
New Brunswick Excise District Inspector	Contingencies and salary	125
Newby, F.	Salary	136
New Westminster Gas District	"	146
News Publishing Co., The Toronto	Subscription	137
Niagara and Youngston Ferry	Lessees	15
Nichols, J. T.	Salary	116
Nicholson, D.	Refunds	42, 44
Nolan, J. C.	Purchaser	112
Nolan, J. F.	Refunds	37, 41, 44, 45
Noonan, H. T.	Salary	116
Normandin, G.	Distribution of seizures	132
"	Salary	119
North Bay <i>Times</i>	Subscription	137
Oberndorffer, S. R.	Refunds	39, 44
O'Brien, E. C.	Salary	114
O'Brien, James	"	115
O'Brien, J. F.	Duty-pay	130
"	Salary	115
O'Brien, W.	Refunds	36
O'Donnell, J.	Distribution of seizures	132
"	Salary	115
O'Donnell, M. J.	"	120
O'Donoghue, M. J.	"	114
O'Dwyer, P.	Refunds	31
Oertling, L.	Contingencies	126
Officer's salary	Refunds	45
O'Flaherty, E. J.	Salary	120
O'Flaherty, M. J.	"	145
O'Keefe, Brewing Co. Ltd., The	Refunds	32

SESSIONAL PAPER No. 12

		PAGE.
O'Leary, T. J.	Duty-pay	129
"	Salary	118
Olivier, H.	Duty-pay	129
"	Salary	119
Oriental Tobacco Co.	Refunds	36, 39, 42, 44
Orr, H. N.	Salary	114
Osborne, F. A.	"	123
Ostiguy, L. R.	"	136
O'Sullivan, D.	"	124
Other receipts—Revenue—Comparative statement showing monthly increase or decrease for 1903-1904 and 1904-1905.		28-29
Other receipts	Refunds	45
" Revenue from.		7 to 9
" " monthly deposits		24 to 27
Ottawa Electric Co.	Lessee	108
" " Light District	Contingencies	148
" " Railway Co.	Lessee	108
" Excise Division	Contingencies and salaries	116
" "	Distribution of seizures	131
" <i>Free Press, The</i>	Advertising	134
" "	Subscription	137
" Gas District	Contingencies and salaries	145
" Investment Co. Ltd.	Lessee	108
" Weights and Measures Division	Contingencies and salary	139
Otterbein, C.	Refunds	31
Ouellette Street Ferry, Detroit	Lessee	15
Owen Sound Excise Division.	Contingencies and salary	116
" Gas District	" "	145
Panneton, E.	Salary	120
Pape, James.	"	145
Park, W. A.	Commission	127
Parke Davis & Co.	Refunds	30, 31
Parker, Thomas.	Salary	142
Parkinson, E. B.	Salaries	123, 134
"	Travelling and other expenses	134
Parson, C. H.	Salary	123
Part of building, Portland, N.B.	Lessee	16
<i>Patrie, La, Montreal</i>	Subscription	137
Patry, J. H.	Salary	120
Patterson, C. E. A.	"	120
Payment, Thos	Contingencies	137
Payne, J. B.	Refunds	36, 37, 39, 41, 44
Peel, A.	Lessee	108
Pedwell, W.	"	110
Pelletier, N. G.	Salary	121
Pembroke and Allumette Island Ferry (new lease)	Lessee	15
" " (old lease)	"	15
" Observer, The	Advertising	134
Perkins, Lyman.	Lessee	108
Perley & Pattee	"	108
Persons employed by Inland Revenue Department,	List of.	150 to 159
Perth Excise Division	Contingencies and salaries	116
Peterborough Excise Division	" "	117
" Gas District.	" "	145
Petit, J. B.	Salary	140
Petrie, J. & J.	Lessees	108
Petroleum Inspection Fees.		22-23
" " Comparative statement for 1903-1904 and 1904-1905.		95
" Return of Canadian petroleum and naphtha inspected during 1904-1905.		94
Pictou Excise Division	Contingencies and salaries	122
" "	Distribution of seizures	132
" Weights and Measures Division	Contingencies and salaries	141
Poirier, J. N.	Salary	121
Pole, C. W.	"	114
Port Arthur Excise Division.	Contingencies and salaries	117
Portelance, P. A.	Salary	121
Postmaster, Ottawa	Postage	18, 137
Post Office Department.	Bill stamp account.	18
Potras, John	Contingencies	126
Potts, J. E.	Distribution of seizures	133
Potvin, Mrs. A.	Contingencies	137
Potvin, Nap.	"	126, 137, 143, 147, 149
"	Salary	136
Poulin, P.	Refunds	44
Pound, J. T.	Commission	127
Powell, Alex.	Purchaser.	112

5-6 EDWARD VII., A. 1906

		PAGE.
Powell, J. B.	Contingencies and salary	114
Power, J. F.	Salary	123
Préfontaine F.	"	140
Prescott Excise Division.	Contingencies and salaries	117
" and Ogdensburg Ferry	Lessee	15
<i>Presse, La, Montreal.</i>	Subscription	137
Preventive Service	General statement of expenditures and salaries	16
"	Vote for	62
Pritchard, Andrews Co., The	Contingencies	126, 135, 143, 147
<i>Progres du Saguenay</i>	Subscription	138
Proteau & Carignan.	Refunds	32
Provost, I. E.	Contingencies and salary	148
Quain, Redmond	Salary	136
Quebec Electric Light Inspection District	Contingencies	148
" Excise District	" and salary	125
" " Division	" and salaries	120, 121
" " "	Distribution of seizures	132
" Gas District	Contingencies and salaries	145
" Harbour Commissioners	Lessees	108
" Weights and Measures Division	Contingencies and salaries	140
Queenston and Lewiston Ferry (new lease)	Lessee	15
Quinn, J. D.	Duty-pay	129
"	Salary	121
Quyong Ferry	Lessee	15
Ralston, T.	Duty-pay	129
"	Salary	119
Rankin John	Lessee	108
Ratchford, C. E.	Commission	127
Rau, Mary	Refunds	31
Raw leaf tobacco taken for consumption		22-23
Ready, James	Refunds	32, 34
Reeves, A.	Contingencies	137
Refunds of Revenue		30
Reid, John	Lessee	108
Reid, Robert (estate of)	Purchaser	112
Reinhardt, C. S.	Refunds	32
Reinhardt, L.	"	32
Reinhardt, L., jr.	"	32
Renaud, A. H.	Salary	120
Renfrew Mercury, The	Advertising	134
Rennie, G.	Contingencies and salaries	117, 145
Resources Publishing Co., Montreal	Subscription	138
Revenue, Casual		20
" Electric Light Inspection		58
" Excise		3 to 9
" Gas Inspection		54-55
" General account		3
" Hydraulic and other rents		14
" Law stamps		47
" Methylated spirits		60-61
" Minor Public Works		15-16
" Monthly deposits		24 to 27
" Sundry minor revenue		20
" Weights and Measures		48-49
Richelieu and Ontario Navigation Co.	Lessee	108
Ridgman, A. H.	Salary	124
Rinfret, Dr. C. I.	Contingencies	126
"	" and salary	125
Ritchie, A. J.	Salary	146
Ritchie, H.	"	118
Ritchie, W.	Lessee	108
Robert, A.	Salary	137
Robertson, D. and Roland, J.	Lessees	108
Robins, S. W.	Salary	139
Robinson, H. R.	Refund	34
Robitaille, Cyrille	Lessee	110
Robitaille & Roy	Law costs	126
Roche, H. G.	Contingencies	148
"	" and salary	145
Rochester, John	Lessee	108
Rock City Tobacco Co., Ltd.	Refunds	39
Rockliffe and Gatineau Point Ferry	Lessee	15
Rocot, C.	Refunds	34
Rork, Thos.	Contingencies and salary	145
"	Salary	117

SESSIONAL PAPER No. 12

		PAGE.
Rose, J. A.	Salary	116
Ross, H. E.	Salaries	123, 141
Rouleau, J. C.	Salary	121, 134
"	Travelling and other expenses	134
Rousseau, E. H.	Salary	121
Rowan, W. E.	"	116
Roy, C. E.	Contingencies and salaries	140
Roy, J. A.	Refunds	31
Roy, L. G.	Salary	136
Rudkins, W.	Contingencies and salaries	117
Rutland Florence Marble Co.	"	149
Ryall, Chas. A.	Refunds	37
Ryan, William	Salary	120
Sandwich and Detroit Ferry	Lessee	15
Sangster, F. H.	Salary	117
Sarnia Gas District	Contingencies and salary	145
Saucier, X.	"	123, 142
Sault St. Marie Ferry	Lessee	15
<i>Scientific American</i>	Subscription	137
Schnoter, A., & Sons	Refunds	36, 39
Schnoter, Frank	"	42
Schoenith, G.	"	34
School Trustees, Rondeau Harbour	Lessees	108
Schram, R. L. H.	Distribution of seizures	131
"	Salary	117
Schwan, W.	Refunds	31
Scott, J.	Salary	139
Scullion, W. J.	"	119
Seagram, J. E.	Refunds	31
Seaton, R. B., & Co.	"	34
Seivert, J. G.	"	34, 35
Seizures—Distribution of		131 to 133
" Excise—Comparative statement showing monthly increase or decrease for 1903-1904 and 1904-1905		28-29
" " Recapitulation of		133
" " Revenue		6, 8
" Revenue	Monthly deposits	24 to 27
Shanacy, M.	Contingencies and salary	144
"	Salary	118
Shaw, H. V.	Refunds	40
Shaw, J. F.	Salary	136
Shedrick, C. E.	Contingencies	149
Sherbrooke Cigar Co., Ltd., The	Refunds	41
" Electric Light District	Contingencies	148
" Examiner	Subscription	137
" Excise Division	Contingencies and salaries	121
" " "	Distribution of seizures	132
" Gas District	Contingencies and salary	145
Silver Spring Brewery, Ltd., The	Refunds	34
Simon, H.	"	35
Simpson, A. F.	Contingencies	126, 148
"	" and salaries	121, 145
"	Distribution of seizures	132
Simpson, W. A.	Salary	117
Sinon, E. H.	Contingencies and salary	114
Skead, Hon. James	Lessee	108
Skinner & Co., J.	Contingencies	126, 135
Slattery, Ralph	Salary	116
Slattery, Thomas	"	139
Sleeman, G. A.	Refunds	31
Sleeman, B. & M. Co., Ltd., The	"	33
Sloan, Wm.	Salary	114
Slueth, F. T.	Contingencies	135
Small, E. H.	Commission	127, 128
Smith, J.	Refunds	38, 41, 45
Smith, J. C.	Salary	139
Snowden, J. W.	"	120
"	Duty-pay	130
Snuff, quantity taken for consumption		22-23
Solomon, E.	Refunds	35, 36, 37, 38, 39, 40, 41, 42, 43, 44
Sparling, J. W.	Salary	123
Speers, Jacob Duke	Lessee	110
Spence, F. H.	Distribution of seizures	131
"	Salary	114
Spereman, J. J.	"	115
Spilling, M. E.	Refunds	35, 36

	PAGE.
Spirits—Distilleries, transactions	66-67
" License fees	22-23
" Licenses issued, materials used and quantities produced	64
" " " " comparative statement for 1903-1904 and for 1904-1905	65
" Quantity taken for consumption	22-23
" Revenue	6 to 8
" " Comparative statement showing monthly increase or decrease for 1903-1904 and 1904-1905	28-29
" " Refunds	30, 31
" " Return of manufactures	64
" " Warehouse returns	68-69
" " " Comparative statement for 1903-1904 and 1904-1905	70-71
Spratt, Joseph	Lessee
Sproule, W. H.	Contingencies
Stamps—Bill—Distributors' account	18
" Electric Light Distributors' account	58
" " Revenue	47
" Gas Distributors' account	54-55
" " Revenue	47
" Law Distributors' account	19
" Revenue	47
" Revenue	47
" Weights and Measures Distributors' account	48-49
" " " Revenue	47
Standish, J. G.	Salary
.....	Duty-pay
Statistics	Appendix A.
Steel, J. J.	Refunds
Stevens, D. B.	Salary
Stevenson, George	Contingencies
Stevenson, J. R.	Commission
Stevenson, Thomas	Refunds
Stewart, J.	Salary
Stewart & Co.	Contingencies
Storage Battery Co.	"
Storr, A. M.	"
Stratford Excise Division	" and salaries
" Gas District	" and salary
Stratton, W. C.	" and salary
.....	Travelling expenses
Street, A. F.	Commission
Stuart, W. E.	Salary
Sullivan, Timothy	Purchaser
Sundry Minor Revenue	General statement of
Superior, B. & M. Co., Ltd, The	Refunds
Swannell, F. W.	Salary
Sweet, D.	Refunds
Swift, E. G.	"
St. Catharines Excise Division	Contingencies and salaries
" "	Distribution of seizures
St. Hyacinthe Electric Light District	Contingencies and salaries
" Excise Division	" "
" "	Distribution of seizures
" Gas District	Salary
" Weights and Measures Division	Contingencies and salaries
St. John (N.B.) Electric Light Inspection District	"
" Excise Division	" and salaries
" "	Distribution of seizures
" Gas District	Contingencies and salaries
" Weights and Measures Division	" "
St. Laurent, G. H.	"
St. Léonard and Van Buren Ferry	Lessee
St. Michel, F. X.	Salary
Talbot, J.	"
Tansey, C. E.	Refunds
Tate, Robt.	"
Taylor, G. W.	Duty-pay
"	Salary
Taylor, H.	Distribution of seizures
Taylor, J.	Refunds
Tellier, J. A.	"
Temps, Le, Ottawa	Subscription
Tétreau, Nérée	Lessee
Tétreault, J.	Salary
The American Meter Co.	Contingencies

SESSIONAL PAPER No. 12

		PAGE.
<i>The Argus</i> , Montreal.....	Subscription.....	138
The Bell Telephone Co.....	Messages.....	137
The British Columbia Elec. Ry. Co.....	Refunds.....	45
The Bronson Co.....	Lessee.....	108
The Bronson & Weston Lumber Co.....	".....	108
<i>The Citizen</i> , Ottawa.....	Subscription.....	137
<i>The Danebrog</i>	Advertising.....	134
<i>The Eganville Leader</i>	".....	134
The Empire Electric Mfg. Co.....	Contingencies.....	149
<i>The Farmer's Advocate</i>	Subscription.....	137
The G. E. Tucket & Son Co. Ltd., The.....	Refunds.....	35, 36, 37, 38, 39, 40, 41, 42, 43, 44
<i>The Montreal Star</i>	Subscription.....	138
<i>The Nation</i> , New York.....	".....	138
<i>The News Publishing Co.</i> , Toronto.....	".....	137
<i>The North Bay Times</i>	".....	138
The Ottawa Electric Railway Co.....	Contingencies.....	137
<i>The Ottawa Free Press</i>	Advertising.....	134
<i>The Pembroke Observer</i>	".....	134
<i>The Pontiac Advance</i>	".....	134
The Pritchard & Andrews Co.....	Contingencies.....	126, 135, 143, 147
<i>The Renfrew Mercury</i>	Advertising.....	134
<i>The Saturday Budget</i> , Quebec.....	Subscription.....	137
The Storage Battery Co.....	Contingencies.....	149
<i>The Times</i> , Hamilton.....	Advertising.....	134
<i>The Toronto Daily Globe</i>	Subscription.....	138
<i>The Toronto World</i>	".....	138
<i>The Trade Review</i> , Montreal.....	".....	138
<i>The Tribune Publishing Co.</i> , Winnipeg.....	".....	138
<i>The Watchman</i>	Advertising.....	134
Thomas, E. A.....	Refunds.....	41
Thomas, J. H.....	Salary.....	139
Thomas, R.....	Duty-pay.....	129
".....	Salary.....	119
Thompson, Abraham.....	Purchaser.....	112
Thompson & Perkins.....	Lessees.....	108
Thorburn, Jas.....	Contingencies.....	126
".....	Salary.....	123
Thornton & Truman.....	Contingencies.....	126, 143, 149
Thrasher, W. A.....	Salaries.....	115, 145
Three Rivers Electric Light District.....	Contingencies and salary.....	148
" " Excise Division.....	" salaries.....	121
" " Weights and Measures Division.....	" ".....	141
Thurber, Geo.....	Salary.....	120
Tietzen, W.....	Refunds.....	43
Till, T. M.....	Salary.....	114
<i>Times</i> , Hamilton.....	Subscription.....	138
<i>imes, The</i>	Advertising.....	134
Timmons, P.....	Salary.....	121
Timmons & McIlwain.....	Refunds.....	36
Tobacco, Canadian Twist.....	Commission on sale of stamps.....	128
" " " Comparative statement for 1903-1904 and 1904-1905.....		87
" " " Quantity taken for consumption.....		22-23
" " " Statement of the revenue collected for year 1904-1905.....		87
" Factories.....	Inspector of.....	126
" License fees.....		22-23
" " Comparative statement for 1903-1904 and 1904-1905.....		81
" " issued, material used and quantity produced.....		80
" Quantity taken for consumption.....		22-23
" Raw leaf.....		22-23
" " scrap and cuttings, duty collected on actual weights.....		84-85
" " warehouse returns.....		84-85
" " " comparative statement for 1903-1904 and 1904-1905.....		86
" Revenue.....		6 to 8
" " Comparative monthly statement showing increase or decrease for 1903-1904 and 1904-1905.....		28-29
" " refunds.....		34 to 45
" " warehouse returns.....		82
" " " comparative statement for 1903-1904 and 1904-1905.....		83
" Snuff—Quantity taken for consumption.....		22-23
" Stamps.....	Commission.....	128
" " " vote for.....		62
Tobin, John & Co.....	Refunds.....	36, 39, 41, 42, 44
Tobin, T. S.....	Salary.....	117
Todd, M. U.....	Refunds.....	31
Tomlinson, W. M.....	Salary.....	140
Tompkins, P.....	".....	122

5-6 EDWARD VII., A. 1906

		PAGE.
Toronto Brew. and Malt Co. Ltd.	Refunds.	32
<i>Toronto Daily Globe</i>	Subscription	138
" <i>Daily Star</i>	"	138
Toronto Electric Light Inspection District.	Contingencies	148
" Excise Division	" and salaries	118
" "	Distribution of seizures.	131
" Gas District.	Contingencies and salaries.	145
" Weights and Measures Division.	" "	139
" <i>World, The</i>	Subscription	138
Toupin, J. A.	Contingencies and salary	119
"	Distribution of seizures	131
Tracy, J. P.	Salary	116
<i>Trade Review, The, Montreal</i>	Subscription	138
Traversy, F. X.	Duty-pay	129
<i>Tribune Publishing Co., Winnipeg</i>	Subscription	138
Trumbull Electric Manufacturing Co.	Contingencies	149
Trumpour, G.	Salary	136
Tuckett Cigar Co., Ltd., The	Refunds	35, 37, 39, 41, 42, 43, 45
Tuckett, G. E. & Son Co., The, Ltd.	"	35, 36, 37, 38, 39, 40, 41, 42, 43, 44
Tuckett, G. T.	"	36, 38, 39
Tyson, A. M.	Commission	127-128
Union Brewing Co., Ltd., The	Refunds	31, 34
Valade, F. X.	Food analyses	135
Valin, J. A. G.	Salary	135
Valin, J. E.	"	136
Valiquette, Jos.	Contingencies	137
Valleau, A. S.	Commission	127
Vallerand, F. O.	Distribution of seizures	132
Vancouver Breweries, Ltd.	Refunds	32, 33, 34
" Excise Division	Contingencies and salaries	123-124
" "	Distribution of seizures	133
" Gas District.	Contingencies and salaries	146
Verner, F.	Salary	120
Verner, T. H.	Distribution of seizures	133
"	Salary	123
Victoria Electric Light District.	Contingencies	148
" Excise Division	" and salaries	124
" Gas District.	" "	146
" Weights and Measures Division.	" "	142
Victoria Phoenix Brewing Co.	Refunds	33, 34
Vinegar	License fees	22-23
"	Duty accrued	22-23
" Revenue, comparative statement of manufactures for the Years 1903-04 and for 1904-05.		99
" Statement showing number of gallons manufactured in 1904-1905.		97
Vooght Bros	Refunds	39
Waddell, S. J.	Salary	122
Wainwright, F. G.	"	122
Walker, J. H.	"	123
Walker, F. A.	Commission	127
Walkerville Brewing Co., Ltd.	Refunds	33
Walsh, D. J.	Duty-pay	129
"	Salary	119
Walsh, W. H.	"	118
Ward, W.	Refunds	38, 41, 43, 45
Wardell, R. S. R.	Salary	118
Warren, G. S.	Distribution of seizures	132
<i>Watchman, The</i>	Advertising	134
Watson, Geo.	Commission	127
Watson, John	Refunds	32
Watson, V. M.	Salary	136
Watson, W. W.	"	122
Waugh, Richard J.	Salaries	134, 141
"	Travelling and other expenses	134
Webbe, C. E. A.	Salary	116
Webster, W. R.	Refunds	39
Weights and Measures	Contingencies, vote for	62
" "	Deputy Inspector's account (old divisions)	50
" "	Expenditures (old divisions)	53
" "	" pages 51-52—Details of.	139 to 143
" "	Inspection Divisions in account with expenditure	51-52
" "	Inspection Divisions in account with revenue	48 to 52
" "	Inspectors' account	48-49
" "	Monthly deposits	24 to 27
" "	Refunds	45
" "	Revenue	47

SESSIONAL PAPER No. 12

		PAGE.
Weights and Measures	Salaries, vote for.....	62
" "	Special vote for.....	62
" "	Stamps revenue..	47
Weis, Frank.....	Refunds.....	35, 44
Westbrooke & Hacker	"	31, 32
Westman, Thomas.....	Salary	136
Western Electrical Instrument Co.....	Contingencies	149
Weyms, C.....	Duty-pay.....	129
"	Salary	114
Whaley, H. R.....	Refunds.....	37
Wheatley, A. E.....	Salary	139
Whelan, T. E.	Duty-pay	129
"	Salary	117
White, J. B.....	"	117
White, T. F.....	Refunds.....	34
Whitehead, J. P.....	Salary.....	116
Whitehead, Mrs. J.....	Contingencies	126
Whyte, J. A.....	Salary	145
Wiallard, R. A.....	"	136
"	Travelling expenses.....	137
Wiarion Docks.....	Lessee	16
Wickwire, W. N.....	Refunds.....	32, 33, 34
Williams, S	Lessee	108
Wilson, Andrew.....	Refunds.....	36, 37, 39, 41, 43
Wilson, D.....	Salary	116
Wilson, D. H.....	Refunds.....	32, 33
Wilson, H. R.....	Duty-pay	130
Wilson, J. E.....	Contingencies.....	148
"	Salary	146
Wilson, M. S.....	Refunds	31
Wilson, W. D.....	"	33
Windsor Excise Division.....	Contingencies and salaries.....	118-119
" Weights and Measures Division.....	"	139
Winnipeg Electric District.....	"	149
" " Street Ry. Co.....	Refunds.....	45
" Excise Division.....	Contingencies and salaries.....	122-123
" "	Distribution of seizures.....	132-133
" Gas District.....	Contingencies and salary.....	146
" Weights and Measures Division.....	" and salaries.....	141
Winsor, J.....	Salary	139
Winterhalt, J.. ..	Refunds	42
Wiser, J. P.....	"	34
Witness Publishing Co.....	Subscription	137
Witness Publishing House.....	"	137
Wolfenden, W.....	Salaries	123, 146
Wood, J. A.....	Salary	117
Woodward, G. W.	Duty pay	129
"	Salary	114
Workman, A. & Co.	Contingencies.....	149
Wright, A. J.....	Refunds.....	34
Wright, Alexander & Co., Ltd.....	Contingencies.....	146
Wright, S. E.....	Salary	147
Wright, R. J.....	"	134
Yetts, Robert P.....	"	139
Young, Levi.....	Lessee.....	139
Young, R. E.....	Duty-pay.....	108
"	Salary	158
Youngheart, Ed.....	Refunds.....	38
Yukon Weights and Measures Division.....	Salary and contingencies.....	122

